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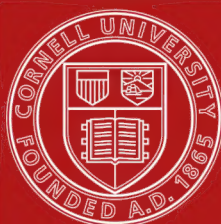
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# DIGEST

OF

U.S.  
DECISIONS OF THE <sup>^</sup>TREASURY DEPARTMENT  
(CUSTOMS)

AND OF THE

BOARD OF U. S. GENERAL APPRAISERS,

RENDERED DURING

CALENDAR YEARS 1898 TO 1903, INCLUSIVE, UNDER  
VARIOUS ACTS OF CONGRESS.

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LESLIE M. SHAW,  
SECRETARY OF THE TREASURY.

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TREASURY DEPARTMENT

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## PREFATORY NOTE.

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This digest, prepared under the direction of the Secretary of the Treasury, in the Division of Printing and Stationery, by the Committee on Reports and Printing, is published for the information of officers of the customs and others concerned. It embraces all published decisions relating to the administration of the customs under the tariff acts of March 3, 1883, October 1, 1890, August 28, 1894, and July 24, 1897, and other acts of Congress, rendered by the Treasury Department and the Board of United States General Appraisers during the calendar years 1898 to 1903, inclusive.

The matter contained in this volume consists, principally, of the syllabi to decisions as officially promulgated, with headings and subheadings arranged alphabetically. In some instances the different paragraphs of the syllabi have been separated and placed under appropriate headings.

The decisions of the Department previous to 1898, back to 1872, have been neither digested nor indexed, but the Department has in preparation a digest which will include in one volume all these decisions.

The next volume in the present series will begin with the calendar year 1904.

The various acts are referred to in this volume as the "act of 1883," "act of 1890," "act of 1894," and "act of 1897."



# DIGEST

## OF

### CUSTOMS DECISIONS

RENDERED DURING CALENDAR YEARS 1898 TO 1903, INCLUSIVE.

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#### A.

##### **Abacus, or figuring machine.**

A device known as abacus, or figuring machine, which consists of a framework of wood, with pieces of metal wire arranged horizontally at intervals of about 1 inch from side to side, with wood or metal balls or spheres strung thereon, and which is intended for use in arithmetical operations or as a reckoning table, is not dutiable at 60 per cent ad valorem under the provision of paragraph 408, act of 1897, for beaded articles, but is dutiable, according to the component material of chief value, either as a manufacture of wood at 35 per cent under paragraph 208, or at 45 per cent as a manufacture of metal under paragraph 93 of said act. (T. D. 21265—G. A. 4457; June 12, 1899.)

##### **Abandoned goods.** (See, also, Decayed fruit, allowance for.)

Abandoned merchandise: Disposition of, under the provisions of section 23, act of June 10, 1890, and act of May 17, 1898. (T. D. 19381; circular 88, May 24, 1898.)

Abandoned merchandise: Estimated duty paid on damaged goods abandoned to Government may be refunded as an excess of deposit without protest, as protests are applicable only in cases where liquidation is complete. (T. D. 19398; May 27, 1898.)

Abandoned merchandise: Wearing apparel the duty on which is more than the value of the articles may be abandoned under section 23, act of June 10, 1890, where the appraised value is 10 per cent of the total value of the importation. (T. D. 19167; March 31, 1898.)

Abandonment not allowed under section 23, act of June 10, 1890, unless portion amounts to 10 per cent or over of the total value or quantity of the invoice, irrespective of the fact that the greater portion of the invoice consists of free goods. One class or item can not be separated from other classes or items in the same invoice, and the calculation of percentage must be based on value or quantity of entire importation. (T. D. 20971; April 8, 1899.)

Abandonment of imported goods under section 23, customs administrative act is confined to *damaged* goods. (T. D. 22218; May 9, 1900.)

Abandonment of oranges: Ruling of December 12, 1899 (T. D. 21831), also applicable to lemons, limes, grape fruit, shaddocks, or pomelos. (T. D. 21891; December 30, 1899.)



**Abandoned goods—Continued.**

Barrels and boxes of oranges may be opened and repacked, and the good separated from the bad for the purposes of abandonment under section 23, act of June 10, 1890, under customs supervision. The damage ascertained by an examination of a limited portion of the cargo can not be accepted by the Government as the average damage to the whole. (T. D. 21831; December 12, 1899.)

Course to be pursued under T. D. 13529 in order to enable importers to abandon damaged goods within the statutory period of time in cases where it is discovered that imported merchandise has sustained damage prior to arrival in the United States. (T. D. 23230; August 13, 1901.)

Damaged articles abandoned under section 23, act of June 10, 1890, which are damaged 100 per cent, and which are offensive or a menace to health, may be disposed of by order of collectors and surveyors. (T. D. 23973; September 16, 1902.)

Importer's right to abandonment indefeasible under section 23, act of June 10, 1890, as amended, if the damaged portion amounts to 10 per cent or over of either the total invoice value or quantity, regardless of the difficulty in ascertaining the amount. (T. D. 24239; February 24, 1903.)

Importer's right to abandonment under section 23, act of June 10, 1890, as amended, indefeasible if either the value or the quantity of the damaged portion of an importation reaches or exceeds 10 per cent regardless of whether whole or part thereof be subject to specific or ad valorem rates of duty. (T. D. 24238; February 24, 1903.)

Rendition of accounts of sales of unclaimed plate glass. (T. D. 22738; January 18, 1901.)

The term "invoice" in section 23, act of June 10, 1890, means the consular invoice or invoice required by law to be produced with the entry. All the packages of an invoice of plate and window glass arrived, but part of the contents was found to have been broken on the voyage of importation. *Held* that the breakage could not be treated as a shortage or nonimportation, for the reason that the total contents of no one package representing a specific item of the invoice was destroyed and rendered worthless, and that as the damaged portion did not amount to 10 per cent or more of the total consular invoice value or quantity the same could not legally be abandoned.—*United States v. Bache* (59 Fed. Rep., 762) and *Shaw v. Dix* (72 Fed. Rep., 166, cited and quoted from in *Lawder v. Stone*, 187 U. S., 281) followed. (T. D. 24642; August 29, 1903.)

**Abandonment.** (See Abandoned goods.)

**Abattoir hides.**

Abattoir hides from Sweden, Norway, and Great Britain admitted without disinfection. (T. D. 20582; circular 11, January 23, 1899.)

**Abolition of Porto Rican duties.** (See Porto Rico.)

**Absinthe.** (See Gauge of bottles; Liqueurs; Reciprocity, France.)

**Absorbent paper.** (See Paper, absorbent.)

**Absorption of sea water.** (See Allowances for unusual absorption of sea water.)

**Abstracts of certified invoices.** (See Invoices, etc.)

**Abstracts of duties, expenses, etc.** (See Accounts.)

**Academies, free entries of articles for.** (See Books; Free entry; Instruments, philosophical and scientific.)

**Accordions and violins, toy.** (See Violins and accordions.)

**Accounts.**

Abstracts of duties, expenses, and charges accruing in cases of compromise and seizures released on payment of appraised value must be transmitted by collectors to Department with accounts of fines, penalties, and forfeitures. (T. D. 20665; circular 14, February 2, 1899.)

Accounts and vouchers for receipts and disbursements thereunder to be rendered to the Auditor for the Treasury Department and to the Auditor for the State and other Departments, as herein specified. (T. D. 24612; circular 92, August 10, 1903.)

Accounts sent to Auditor for the Treasury Department to be accompanied by original Treasury instructions, if any. (T. D. 24793; circular 129, November 23, 1903.)

Collectors' accounts of head tax, tonnage tax, vessel fees, fines, etc., for violation of navigation laws and disbursements pertaining to same to be audited by Auditor for the State and other Departments. (T. D. 24589; July 25, 1903.)

Instructions for closing accounts under annual appropriations. (T. D. 19407; circular 92, June 1, 1898. T. D. 22220; circular 67, May 10, 1900. T. D. 24197; circular 14, January 30, 1903. T. D. 24825; circular 133, December 15, 1903.)

Philippine Islands: Accounts of collections on imports to be kept separate. (T. D. 23604; circular 29, March 20, 1902.)

Sales of abandoned goods, rendition of accounts. (See Abandoned goods.)

Separate accounts of receipts of imports from Porto Rico. (T. D. 22179; circular 53, April 25, 1900.)

Transmittal of accounts and advances of funds. (T. D. 18856; circular 17, January 24, 1898. T. D. 18925; circular 25, February 3, 1898.)

**Acetanilid.**

Acetanilid classified as a coal-tar preparation, not medicinal, and not a color nor a dye, and free of duty under paragraph 443, act of 1894.—*In re Engelhorn* (G. A. 553) overruled; *United States v. Roessler* (79 Fed. Rep., 313; 24 C. C. A., 604) followed. Note *United States v. Roessler* (166 U. S., 722; 17 Sup. Ct. Rep., 1004; and 19 *id.*, 882). (T. D. 21176—G. A. 442; May 23, 1899.)

**Acetate of copper.**

Acetate of copper in its various grades and different stages of purity is dutiable under paragraph 3, act of 1897.—Appeal from unpublished decision of Board of General Appraisers. (T. D. 22942; April 4, 1901.)

**Acetic acid anhydrous.**

The chemical article scientifically known as "acetic anhydride," and variously termed acetic acid anhydrous, acetic anhydrous acid, and acid acetic anhydrous, is commercially known as "anhydrous acetic acid," and is a separate and distinct article in chemical composition and deportment from the article both scientifically and commercially known as "acetic acid," and is not dutiable as acetic acid under the provisions of paragraph 1, act of 1897.—*Lutz v. Magone*, 153 U. S., 105. (T. D. 23426—G. A. 5051; December 17, 1901.)

**Acid furnaces, waste from lead linings of.** (See Waste, etc.)

**Acids.** (See Acetic acid anhydrous; Boracic; Carboleum; Cinnamic acid and anthranilic acid; Loretin; Oleic; Phthalic and tetra-chlor-phthalic; Rosolic.)

**Aconite, bryonia and belladonna leaves.** (See Herbs in alcohol.)

**Act of 1897, time of taking effect.** (See, also, Entry.)

Tariff act of 1897 did not become operative until 6 minutes past 4 o'clock on the afternoon of July 24, 1897.—Decision of the United States circuit court of appeals for the first circuit.—Department's rulings (T. D. 18201 and 18455) reversed. (T. D. 20627; January 28, 1899.)

**Act of 1897, time of taking effect—Continued.**

Tariff act of 1897 became a law only from the moment of its approval by the President, which was 6 minutes past 4 o'clock p. m. (Washington time) on July 24, 1897; and all goods imported and entered for consumption on said day, but prior to such approval, were dutiable under the law of 1894, not that of 1897.—*In re Iselin* (G. A. 3989) and *In re Stoddard* (G. A. 3993) affirmed. *United States v. Iselin* (95 Fed. Rep., 1007; 36 C. C. A., 681), *United States v. Stoddard* (91 Fed. Rep., 1005; 34 C. C. A., 175), and *Nunn v. William Gerst Brewing Co.* (99 Fed. Rep., 939; 40 C. C. A., 190) followed. (T. D. 20700—G. A. 4356; February 7, 1899.)

**Additional duty.** (See, also, Countervailing duties; Liquidation; Penal duty; Refund of duty, etc.; Sugar.)

Additional duty under section 5, act of 1897, is to be assessed on the weight of the merchandise at the time of exportation, where a bounty is paid by a foreign government on the weight of merchandise exported to the United States and such merchandise loses in weight from natural causes on the voyage of importation. The invoice weight is *prima facie* evidence of the quantity exported, and may be accepted for the purpose of assessing additional duty in the absence of the evidence showing that it is incorrect. (T. D. 21938—G. A. 4637; January 17, 1900.)

Additional duties accrue and should be assessed, whether forfeiture prevails or not, unless due to manifest clerical error. (T. D. 22218; May 9, 1900.)

Additional duties accruing under section 32, act of 1897, should in all cases be assessed. Officers of customs have no authority to waive such duties. (T. D. 22053; March 5, 1900.)

Additional duties levied under section 32, act of 1897, can not be refunded on any account, and are not subject to benefit of drawback. (T. D. 18966; February 12, 1898.)

Additional duty to be levied on invoice weight of imported merchandise. (T. D. 21938—G. A. 4637; January 17, 1900.)

Additional duty (not fine) of 50 per cent accrues in case of failure of forfeiture proceedings under section 32, act of 1897. (T. D. 22008; February 13, 1900.)

Additional duty is a duty and not a fine or penalty. When it exceeds 50 per cent seizure follows, and if forfeiture fails, 50 per cent additional duty is to be exacted.—Additional duty of 50 per cent must be taken when property seized for undervaluation is bailed under section 938, Revised Statutes. (T. D. 22146; April 11, 1900.)

Additional duty to be considered as an element of value of imported goods for purpose of deciding whether a case involves an amount necessitating sending same to the United States court for condemnation. (T. D. 23078; May 29, 1901.)

Canadian wood pulp. (See Wood pulp.)

Certificate from the collector and naval officer, if any there be, prescribed by section 938, Revised Statutes, that the duties on the seized goods, wares, and merchandise the subject of the prayer of the claimant have been paid or secured, should cover the additional duties up to and including 50 per cent where the seizure is for the violation of section 32 of the act of July 24, 1897, amending section 7 of the act of June 10, 1890. See T. D. 22008, February 13, 1900; T. D. 22146, April 11, 1900, and T. D. 22218, May 9, 1900. (T. D. 24660; circular 103, September 14, 1903.)

Conditions precedent to liability to additional duty. (T. D. 21961—G. A. 4649; January 30, 1900.)

Disposition of protests against assessment of additional duty. (T. D. 22263; June 4, 1900.)

**Additional duty**—Continued.

Fence posts and paving posts, the former dutiable at 10 per cent ad valorem and the latter at 20 per cent ad valorem, imported unassorted, the importer entering some of the paving posts as fence posts, subject to seizure and payment of additional duty. (T. D. 20306; November 11, 1898.)

Forfeiture under section 32, act of 1897, of imported merchandise does not relieve the importer from payment of increased regular duty and 50 per cent additional duty. (T. D. 22169; April 20, 1900.)

French sugar. (See Sugar, French.)

Imported articles conditionally free are not liable to the provisions of section 32, act of 1897, for undervaluation, if the conditions are complied with. (T. D. 24658; September 12, 1903.)

Refunds by certified statement will not be made pending suit for additional duty against claimant. (T. D. 22336; July 10, 1900.)

Refunds of additional duty accruing under section 32, act of 1897, by reason of manifest clerical error, may be made by the Secretary of the Treasury, under section 24, act of June 10, 1890, at any time within one year of the date of entry. (T. D. 22990; April 24, 1901.)

Russian sugars, suspension of collection of additional duties. (T. D. 22222; May 10, 1900.)

Sugar. (See Sugar.)

Watch movements and cases. (T. D. 20899; March 23, 1899.)

Wire rope. (T. D. 22504—G. A. 4770; September 21, 1900.)

Wood pulp from Canada. (See Wood pulp.)

**Additions to make market value.** (See Market value.)**Adeps lanæ anhydrous.** (See Wool grease.)**Adhesive felt, black.** (See Felt, black adhesive.)**Admissions under oath.** (See Commissions.)**Adulterated comestibles, sulphuration of.** (See Sulphuration.)**Adulterated drugs.**

Importation of adulterated drugs (asafetida) unlawful under section 2, act of August 30, 1890 (U. S. Stat., vol. 26, p. 414), and cases of violation should be reported to United States attorney for forfeiture proceedings and prosecution. Such merchandise not subject to seizure under section 3082, Revised Statutes. (T. D. 21275; June 20, 1899.)

**Adulterated food samples.** (See Samples.)**Adulterated fruit.**

Consular officers to refuse authentication of invoices of fruits preserved by application of salicylic and benzoic acids. (T. D. 23263; September 4, 1901.)

**Advances on invoice and entry.** (See Invoice and entry, advances on.)**Advertising folders.** (See Prints, lithographic.)**Affidavits.****Admissibility and essentials of—**

While affidavits are admissible in cases heard before the Board of Classification, within the discretion of the Board as the justice of the case may require, it is essential that, when made on information and belief, they should contain a statement of the source of the information and of the grounds of the belief. An affidavit by an importer in support of his protest against the classification of a collector of customs, which fails to show that he has any personal knowledge whatever as to the matter, held insufficient to rebut the legal presumption that the collector's classification is correct. (T. D. 24703—G. A. 5433; October 3, 1903.)

**Affidavits—Continued.****Preliminary—**

Amendment of regulations, articles 566 and 567, Customs Regulations of 1899. (T. D. 23310; October 17, 1901.)

**Sculptor's.** (See Statuary, sculptor's affidavit.)

**Agar-agar.**

Agar-agar, or Japanese isinglass, is dutiable at 40 per cent ad valorem under paragraph 241, act of 1897. (T. D. 23868; July 15, 1902.)

Agar-agar, or Japanese isinglass, manufactured from a seaweed found in Japanese waters by processes of boiling, filtering, freezing, etc., whereby it loses its fibrous qualities and becomes soluble in water, and which, in its use and somewhat in its material and texture, resembles the isinglass of commerce, is dutiable by similitude at the rates applicable to "isinglass or fish glue," under paragraph 23, act of 1897, and not as a prepared vegetable, at 40 per cent ad valorem, under paragraph 241. (T. D. 24053—G. A. 5228; November 13, 1902.)

**Agate.**

Agate, pieces of, invoiced as cabinet stones, unmounted, rectangular in shape, and faced and polished, designed for use as mineralogical specimens, are entitled to free entry under paragraph 596, act of 1883, as "agates unmanufactured."—Cups, shoe hooks, handles for penholders, and other completed articles, manufactured from agate or onyx, are dutiable under paragraph 480 of said act, by virtue of their similitude to precious stones.—Agate is one of the precious stones, though sometimes deemed the least precious of them.—The term "precious stones," as used in paragraph 480 of the act of 1883, applies to all stones known as precious, whether in their original condition or advanced beyond it by cutting, polishing, etc., so long as they remain "stones" in the commercial sense of the word. *Erhardt v. Hahn*, 55 Fed. Rep., 273, followed.—The similarity required under section 2499 of the Revised Statutes is only a substantial similarity in any one of the four particulars named therein, and not as to all of them (*Weilbacher v. Merritt*, 37 Fed. Rep., 85, followed).—In determining the question of substantial similarity of any given article to a class of articles specified in a paragraph of the tariff act, it is proper to take into consideration *any or all* of the articles embraced in the specified class. *Erhardt v. Hahn*, 153 U. S., 177, followed. (T. D. 18872—G. A. 4069; January 24, 1898).

Agate, pieces of, rectangular in shape, faced and polished, and articles made of agate and onyx, dutiable at rate of 20 per cent ad valorem as nonenumerated manufactured articles under act of 1883.—Appeal from decision of Board of General Appraisers, G. A. 4069. (T. D. 18957; February 12, 1898.)

✓ Agate, manufactures of, consisting of bearings for weighing scales, styli, cane heads, handles for penholders, and other articles, are dutiable at 50 per cent ad valorem under the provision in paragraph 115, act of 1897, for "manufactures of agate," and not at 10 per cent ad valorem under the provisions in paragraph 435 of said act for "precious stones advanced in condition and value," etc. (T. D. 19457—G. A. 4174; June 7, 1898.)

Agate *specimens* free of duty as agates unmanufactured under paragraph 596, act of 1883. Agate *manufactures*, such as button hooks, cups, penholder handles, etc., dutiable at 20 per cent ad valorem as unenumerated manufactured articles, under act of 1883. (T. D. 20859; March 16, 1899.)

Articles made of agate dutiable as precious stones under paragraph 454, act of 1890. (T. D. 22948; April 9, 1901.)

**Agate and onyx articles.**

Articles made of agate or onyx, such as paper cutters, paper weights, and knife handles, are dutiable at the rate of 20 per cent ad valorem under the provisions of section 4, act of 1890, and are not dutiable as precious stones under paragraph

**Agate and onyx articles—Continued.**

454 by virtue of the similitude clause.—Articles made of agate or onyx to be dutiable under paragraph 476 must be capable of being set. *Morrison v. United States* (77 Fed. Rep., 605); *Dingelstedt v. United States* (91 Fed. Rep., 112); *United States v. Gabriel* (99 Fed. Rep., 716) followed in G. A. 4921, and *In re John Hope & Sons Engraving Company* (100 Fed. Rep., 286), followed in G. A. 4706, cited and followed; *Hahn v. United States* (100 Fed. Rep., 635) distinguished.—Agate and onyx adapted only for use as cabinet specimens are entitled to free entry as “agates unmanufactured” under paragraph 476.—SOMERVILLE, G. A., concurs as to the articles of agate designed for cabinet specimens, but *dissents* as to the remaining merchandise, on the ground that it is properly dutiable at 10 per cent ad valorem under paragraph 454, act of 1890, as assimilating in material to precious stones. Similarity in use is not necessary, if there be a similarity in any one of the other particulars named in section 5 of said act. (T. D. 23432—G. A. 5053; December 18, 1901.)

Similitude: Pieces of agate and onyx adapted for use as cabinet specimens are free of duty under paragraph 476, act of 1890, as “agates, unmanufactured.”—Articles made of agate, such as paper cutters, paper weights, knife handles, etc., are dutiable at 10 per cent ad valorem under paragraph 454, act of 1890, as bearing a similitude to “precious stones cut, but not set,” and are not dutiable under section 4 as nonenumerated manufactured articles, or as jewelry under paragraph 452. *Hahn v. United States* (121 Fed. Rep., 152).—In order that the similitude clause may apply, it is only necessary that a substantial similarity shall exist in any one of the particulars mentioned in the statute, and not in two or more. (T. D. 24433—G. A. 5339; May 13, 1903.)

**Agate—Clock jewels.**

Cylindrical-shaped articles about a quarter of an inch long and under a sixteenth of an inch in diameter, composed of agate of a dull-red color, cut square at the ends and polished throughout, and which are expressly designed for use as bearing jewels in what are known as “French clocks,” are dutiable at 10 per cent ad valorem under the provision in paragraph 191, act of 1897, for jewels for use in the manufacture of clocks.—Compass jewels, somewhat less than a sixteenth of an inch in length and diameter, composed, respectively, of white and yellow agate, cut concave or cup shaped at the ends and having a small hole partly drilled through at one end, and which are expressly designed for use as bearings for the lower staff of compasses, are dutiable at 50 per cent ad valorem under the provision for manufactures of agate in paragraph 115 of said act, and not at 10 per cent ad valorem as watch or clock jewels, nor as precious stones cut but not set, under paragraphs 191 and 435 of said act. (T. D. 22840—G. A. 4873; February 21, 1901.)

**Agent of importer, protest by.**

A protest filed by an agent of the importer is, in law, made by his principal. (T. D. 23006—G. A. 4918; April 25, 1901.)

**Agents and attorneys.** (See Power of attorney.)**Agents of the United States.**

Free entry of articles for their use sent by foreign governments. (T. D. 24003; circular 125, October 14, 1902.)

**Agent's or owner's declaration or oath.** (See Declarations.)**Agents transacting custom-house business.**

Agents of a corporation may be appointed by board of directors thereof for transaction of custom-house business unless organic law provides otherwise. Checks for money due by United States, except for drawback, must be drawn to order of principals. (T. D. 19404; May 31, 1898.)

**Agraffes as jewelry.** (See Jewelry.)

**Agreements, reciprocal commercial.** (See Reciprocity.)

**Agricultural seed.** (See Samples; Seed.)

**Agriculture, Department of, seeds for.** (See Samples; Seed.)

**Aguadilla, P. R.**

Subport of entry. (T. D. 22305; June 22, 1900.)

**Alaska.**

Canadian cattle imported into the district of Alaska in British vessels may be landed at a point below Dyea on entry of vessel at Dyea; and as cattle are in transit no duty attaches. No quarantine or inspection required. (T. D. 18962; February 12, 1898.)

Executive order concerning the introduction of intoxicating liquors into the Territory of. (T. D. 19546; circular 117, June 24, 1898.)

Game products, disposition of, under act of June 7, 1902. (T. D. 23971; September 16, 1902.)

Killing of game animals by natives in Alaska for purposes other than "food and clothing." (T. D. 24179; January 22, 1903.)

Killing of game and fur-bearing animals in Alaska by the natives. (T. D. 24283; March 11, 1903.)

License issued by governor of Alaska for sale of liquors in that Territory does not carry with it right of importation by licensee. Permit for importation of liquor into the Territory rests solely with the collector of customs at Sitka.—Approval by collector of licenses issued by governor (T. D. 19408; April 27, 1898.)

Regulations for the protection of game in Alaska. (T. D. 24648; circular 99, September 2, 1903.)

Regulations governing the entry and transportation of merchandise destined for the Klondike region and Northwest Territories of British Columbia via the United States subports of Juneau, Dyea, and Skagway, or other customs port in Alaska. (T. D. 18905; circular 23, February 2, 1898.)

Repeal of law prohibiting sale of liquor in Alaska. (T. D. 20864; March 18, 1899.)

Sale of liquors on steamers in Alaskan waters; opinion of Attorney-General. (T. D. 19725; July 23, 1898.)

Seized liquors to be sold in Alaska. (T. D. 21301; June 23, 1899.)

Shipments to, partly by rail. (T. D. 19782; July 29, 1898.)

Skagway created a subport. (T. D. 20053; circular 170, September 16, 1898.)

Subports designated. (T. D. 19161; circular 56, March 31, 1898.)

Transportation of goods from one place in Canada to another via Alaska. (T. D. 19379; May 24, 1898.)

**Albumen.** (See, also, Blood albumen; Gelatin; Milk albumen; Soson; Tropon.)

Albumen, liquid, derived from blood, dutiable as blood albumen under paragraph 245, act of 1897. (T. D. 21112—G. A. 4432; May 4, 1899.)

**Albumen, powdered.** (See Yolk of eggs.)

**Albums.**

**Philatelic—**

Stamp albums labeled "philatelic albums," containing canceled and uncanceled postage stamps, postal cards, wrappers, and envelopes, dutiable at 25 per cent ad valorem, including the value of the contents, under paragraph 403, act of 1897. (T. D. 23039; May 9, 1901.)

**Souvenir.** (See Prints, lithographic.)



**Alcohol.** (See, also, Cherries in alcohol; Dentifrice; Drawback; Fruits in spirits; Medicinal leaves in alcohol; Unenumerated manufactured goods.)

Withdrawal of alcohol from bond for scientific purposes, and of distilled spirits for use of United States, free of tax. (T. D. 19664; circular 138, July 14, 1898.)

**Alcohol, wood.** (See Wood alcohol.)

**Alcoholic compound.** (See, also, Herbs in alcohol.)

A compound composed in chief value of alcohol is dutiable at the rate of 60 cents per pound and 45 per cent ad valorem under paragraph 2, act of 1897. The provisions of paragraph 291 apply only when the specific rates fixed in other paragraphs are less than \$2.25 per gallon. (T. D. 23355—G. A. 5022; November 9, 1901.)

**Alcoholic toilet preparation.** (See Toilet preparations.)

**Alder-wood boards, printed to imitate cedar.**

Alder-wood boards one-eighth inch thick, and varying from 26 to 39 inches in length, and from 4 to 10 inches in width, having an imprint thereon to imitate the grain of cedar, are not dutiable as manufactures of wood under paragraph 208, act of 1897, but are dutiable by similitude under paragraph 195. Such wood, being planed or finished on both sides, is dutiable at the rate of \$3 per thousand feet board measure under said paragraph 195.—To constitute a manufacture of wood, it is necessary that the wood should have lost its name, character, and use as wood and become a new article with a new name, character, and use.—*Hartranft v. Weigmann* (121 U. S., 609), *Dejonge v. Magone* (159 U. S., 562), G. A. 5332 (T. D. 24394), and G. A. 4837 (T. D. 22723) cited and followed. (T. D. 24719—G. A. 5441; October 9, 1903.)

**Ale and stout, gauge of.** (See Gauge of bottles, etc.)

**Ale, lees or dregs.** (See Lees or dregs.)

**Algeria.**

Algeria is a colony of, and not a part of, France within the meaning of reciprocal commercial agreement proclaimed by the President May 30, 1899 (30 Stat., 1774); and crude tartar produced there is subject to the rate (1½ cents per pound, paragraph 6) provided in the tariff of 1897, but when produced in and exported from France is, by virtue of said agreement, subject to the rate of only 5 per cent ad valorem. (T. D. 21941—G. A. 4640; January 19, 1900.)

**Alizarin and dyes derived from alizarin or from anthracin.** (See, also, Dyes or colors.)

Alizarin, whether derived from the madder plant or synthetically from anthracin, is practically identical in its results in dyeing and printing, and also chemically. So-called "artificial alizarin" long since displaced that derived from madder as an article of commerce. There are many dyes in the market which are derived from other coal-tar products and which are "commercially known" as alizarin dyes, but the only true alizarin is that known in chemistry as dioxyanthraquinone, and the only true alizarin dyes are those derived from that article or from anthracin.—Paragraph 469, act of 1897, is descriptive, and limited to alizarin, and to dyes derived—or, in other words, produced or made—therefrom or from anthracin. It does not include lakes, pigments, or other so-called "colors," even though derived from alizarin or from anthracin.—The so-called alizarin blacks, browns, yellows, and "alizarin green S P No. 3" and "alizarin green" here in question are *not* derived from alizarin or from anthracin, and are dutiable, as assessed, at 30 per cent ad valorem under paragraph 15 of the act of 1897. The "alizarin greens C K and C G extra" and the alizarin blues in question are derived from alizarin or from anthracin, and are exempt from duty as claimed. (T. D. 20465—G. A. 4322; December 22, 1898.)

**Alizarin and dyes derived from alizarin or from anthracin—Continued.**

The provisions of paragraph 469, act of 1897, are *descriptive* and not subject to the rule of "commercial designation." They are limited to alizarin and dyes derived therefrom or from anthracin. The words "derived from" are to be interpreted according to their ordinary or commonly accepted meaning, namely, "made or prepared from," "produced from," or "obtained from."—So-called alizarin blacks, alizarin browns, or anthragalloi, and coeruleins in question here are *not* derived from alizarin or from anthracin, but are dutiable at 30 per cent ad valorem under paragraph 15, act of 1897. Certain "alizarin green" and "alizarin green S, paste," are derived from alizarin, and are exempt from duty under paragraph 469. (T. D. 20728—G. A. 4360; February 16, 1899.)

**Alizarin assistant.** (See Tallow.)

**Alizarin dyes or colors.** (See Colors; Dyes or colors.)

**Alizarin violet.**

Alizarin violet free of duty as an alizarin color or dye, natural or artificial, under paragraph 368, act of 1894. (T. D. 20855; March 15, 1899.)

**Alligator or avocado pears.** (See Pears.)

**Allowance for damage by fire.** (See Refund of duty.)

**Allowance for decayed fruit.** (See Decayed fruit, etc.)

**Allowance for loss of distilled spirits.** (See Distilled spirits, etc.)

**Allowance for missing articles.** (See Missing articles.)

**Allowance for tare, cotton yarn.** (See Cotton, yarns.)

**Allowances for impurities in currants.** (See Currants.)

**Allowances for unusual absorption of sea water.**

Where imported woolen noils (dutiable under paragraph 362, act of 1897) have become saturated with sea water, so as to absorb while *in transitu* an unusual amount of moisture, the weight of which is ascertainable with reasonable certainty, the importer is entitled to have the entry liquidated on the basis of the landed weight of the goods, less the weight of the water.—While compliance with article 851, Customs Regulations of 1892, is recommended as desirable, *Held* that, in a hearing before the Board of Classification, the importers' contention in such a case may be established by the ordinary rules of evidence.—Following *United States v. Goodsell*, C. C. A., 91 Fed. Rep., 519, and *In re Goodsell*, G. A. 4408. (T. D. 22078—G. A. 4672; March 9, 1900.)

**Alloys—Ferromolybdenum or ferroalloy.**

A metallic alloy is not a manufacture of metal if the resulting composition is in a crude form of metal, capable of use only as such. G. A. 2071 and G. A. 3123 and *Dana v. United States* (91 Fed. Rep., 522; 99 Fed. Rep., 433) followed.—Ferroalloy and ferromolybdenum, an alloy composed of iron and molybdenum, used in the manufacture of steel as a crude metal, is dutiable at the rate of 20 per cent ad valorem under paragraph 183, act of 1897, as a metal unwrought, and not as a manufacture of metal under paragraph 193 of said act.—Alloys which have lost their identity as crude metals and have acquired a new name, character, and use, are dutiable under paragraph 193 of said act as manufactures of metal.—G. A. 3089, G. A. 3481, and G. A. 4519 cited. (T. D. 23617—G. A. 5104; March 24, 1902.)

**Almond oil, artificial.** (See, also, Nitrobenzol.)

Artificial oil of bitter almonds dutiable at 25 per cent ad valorem under paragraph 3, act of 1897. (T. D. 21873; December 23, 1899.)

**Almonds, green, and cherries in brine.** (See Cherries, etc.)

**Alpha-naphthylamin hydrochloride.**

"Alpha-naphthylamin hydrochloride," produced by treating alpha-naphthylamin, a free base, with hydrochloric acid, thus producing the former, which is a salt, and which is known and designated in trade by that separate and distinct name, and which is derived from coal tar, and used to be transformed into azo dyes, and is not a medicinal preparation nor a color nor a dye, is not entitled to free entry under the provisions of paragraph 524, act of 1897, as "naphtylamin," but is properly dutiable at the rate of 20 per cent ad valorem, under the provisions of paragraph 15 of said act as a "preparation of coal tar." (T. D. 24335—G. A. 5318; April 6, 1903.)

**Althea root.**

Althea root cut up in small pieces held to be unmanufactured and free of duty under paragraph 611, act of 1897, as "natural or unmanufactured." (T. D. 20075—G. A. 4272; September 16, 1898.)

Althea root imported in small pieces, with epidermis removed, not free as althea root, natural or unmanufactured, under act of 1897.—Appeal from decision of Board of General Appraisers (not published). (T. D. 20625; January 27, 1899.)

Marshmallow or althea root from which the epidermis has been removed, and which has been cut up into small pieces, is free of duty under paragraph 611, act of 1897, as "marshmallow or althea root, \* \* \* natural or unmanufactured," though this is not the crudest form in which such root is imported, and it is therefore not dutiable under paragraph 20 of said act as drugs "advanced in value or condition."—*In re Hilliers' Sons Company* (G. A. 4272) followed. (T. D. 23769—G. A. 5156; June 3, 1902.)

**Ambassadors, ministers, etc.**

Mail packages addressed to. (See Mail packages, etc.)

**Amber beads.** (See Beads, strung or threaded.)**Amber, raw.**

Pieces of amber, varying in length from about 1½ to 6 inches, not further manufactured than cut into pieces, and sawed and smoothed on one side for the purpose of testing their quality, and which are intended to be used for the manufacture of cigar holders and mouthpieces for pipes, are free of duty as amber unmanufactured, under paragraph 470, act of 1897, and are not dutiable as manufactures of amber under paragraph 448 of said act.—*United States v. Hahn* (91 Fed. Rep., 755), affirming *In re Hahn* (G. A. 4069); *In re Hahn* (G. A. 5053) followed. (T. D. 23957—G. A. 5198; September 2, 1902.)

**American artists.** (See Art, works of; Artists, American.)**American bags.** (See Bags.)**American cattle slaughtered abroad, hides of.** (See Hides.)**American citizens dying abroad, effects of.** (See Personal effects.)**American etchings.** (See Reimported American goods.)**American fisheries, herring.** (See Fish, herring.)**American goods advanced in value.** (See Reimported American goods.)**American goods, reimported.** (See Exportation, etc.; Proof of American goods returned; Reimported American goods.)**American race horses.** (See Race horses, American.)**American Republics, resolutions of First Customs Congress.** (See Customs Congress.)**American studbook, etc.** (See Animals.)**American whisky.** (See Whisky.)

**Amethysts.** (See Cut amethysts and opals.)

**Ammeters.** (See Instruments, philosophical and scientific.)

**Ammonia, sulphate of.**

Sulphate of ammonia is dutiable at three-tenths of 1 cent per pound under paragraph 5, act of 1897, where it is specifically named, and is not free under paragraph 569 as a substance "used only for manure."—*Marine v. Bartol* (60 Fed. Rep., 601) followed. (T. D. 20513—G. A. 4324; January 3, 1899.)

**Amoy teas.** (See, also, Tea.)

Treasury decision 20745; circular 28, February 27, 1899.

**Anacortes, Wash.**

Subport of entry. (T. D. 22889; circular 38, March 16, 1901.)

**Analytical balances.** (See Instruments, philosophical and scientific.)

**Anatomical model.** (See Model, anatomical.)

**Anchovies.** (See Fish.)

**Anchovy paste.** (See Paste, anchovy and bloater.)

**Angels, wax.** (See Wax angels.)

**Angora goat hair, shawls of, act of 1894.** (See, also, Goat hair.)

Shawls composed of worsted spun from the hair of the Angora goat, imported under the act of 1894, not being manufactures of wool within the meaning of paragraph 297 of said act, are therefore not dutiable under the wool provisions of the act of 1890, when imported between August 28, 1894, and January 1, 1895.—G. A. 2834 reversed. (T. D. 20564; January 19, 1899.)

**Angora goatskins.** (See Goatskins.)

**Anhydride.** (See Phthalic and tetra-chlor-phthalic acids.)

**Animals.** (See, also, Expositions.)

**Animals for breeding purposes** (see, also, Sheep for breeding purposes)—

Amendment of paragraph 473, act of 1897, by the act approved March 3, 1903. (T. D. 24268; March 5, 1903.)

American Hackney Studbook Association eliminated from Department's regulations of June 22, 1899 (T. D. 21298), prescribing books of record of animals entitled to free entry for breeding purposes. (T. D. 22927; April 1, 1901.)

American Studbook sold to Jockey Club continued as a record for thoroughbred horses when accompanied by certificates from said club. (T. D. 19234; April 15, 1898.)

Animals for breeding can not be entered for immediate transportation in bond. (T. D. 22518; October 2, 1900.)

Animals registered in proper book of record subsequent to importation entitled to free entry under paragraph 473, act of 1897.—T. D. 15596 modified. (T. D. 20743; February 25, 1899.)

Belgian draft horses for breeding purposes, amendment of the regulations regarding the free entry of. (T. D. 24462; June 3, 1903.)

Bond: Acceptance of a voluntary bond for production of pedigree certificates, without payment of duty, or payment of estimated duties, and filing of stipulation; amendment of paragraph 5 of Department's regulations (T. D. 24381) of April 24, 1903. (T. D. 24772; November 11, 1903.)

Boulonnaise horses, registration in the French studbook "Chevaux de Trait." (T. D. 23468; January 16, 1902.)

Cats, free entry recorded in "The United States Register and Studbook for Cats." (T. D. 23825; June 27, 1902.)

Certificates of Canadian official veterinarians must accompany animals for breeding purposes imported from Canada. (T. D. 23332; October 26, 1901.)

**Animals—Continued.****Animals for breeding purposes—Continued.**

Certificates of pedigree issued by societies not embraced in T. D. 19920 not acceptable for free entry of animals for breeding purposes, but bond may be given by importer for production of a certificate after due registration in a recognized studbook. (T. D. 20384; December 3, 1898.)

Certificates of pedigree stating volume and failing to give number of page, but otherwise correct, accepted. (T. D. 24050; November 14, 1902.)

Certificates of record and pedigree of animals subject to stamp tax under act of June 13, 1898. (T. D. 20860; March 16, 1899.)

Certificates of registration issued after importation may be accepted for free entry of animals for breeding purposes, and refund made of duties if deposited under bond in accordance with T. D. 19920. In case of liquidated duties paid under protest, certificates should be sent to Board of General Appraisers. (T. D. 20811; March 8, 1899.)

Dogs, recorded in Swiss Kennel Club Book, imported for breeding purposes, free entry of. (T. D. 23642; April 2, 1902.)

Dogs, recording of, in the Kennel Gazette, and afterwards in the Kennel Club Studbook of Great Britain. (T. D. 24570; July 15, 1903.)

Exhibition, animals for. (See Expositions.)

Free entry denied in absence of pedigree certificate produced within lifetime of bond. (T. D. 18786; January 11, 1898.)

Free entry: In order to entitle an animal to free entry under paragraph 473, act of 1897, the certificate of record and of pedigree must be filed with the customs officer not later than six months from the time of entry, and must show that both grandsires and both granddams of the animal imported are registered.—G. A. 4615 referred to. (T. D. 22636—G. A. 4815; November 22, 1900.)

Horses: Importation of horses in respect to which, in every other way, compliance with the provisions of paragraph 473, act of 1897, is had, but which are intended by the importer, at the time of importation, for sale, are not entitled to free entry under the provisions of said paragraph, but are properly dutiable according to value under the provisions of paragraph 220 of said act.—United States *v.* 196 Mares (29 Fed. Rep., 139) and United States *v.* 11 Horses (30 Fed. Rep., 916) followed. (T. D. 24112—G. A. 5247; December 20, 1902.)

Horses, free entry of, recorded in the American Percheron Studbook, published by the American Percheron Horse Breeders and Importers' Association. (T. D. 24161; January 14, 1903.)

Importation of animals for breeding purposes under the provisions of paragraph 473, act of 1897. (T. D. 19920; circular 161, August 19, 1898. T. D. 21298; circular 87, June 22, 1899. T. D. 24276; circular 28, March 7, 1903. T. D. 24381; circular 51, April 24, 1903.)

Invoices not required for animals valued at \$100 or less imported for breeding purposes. (T. D. 23332; October 26, 1901.)

Jacks and jennets registered in Italian studbooks not entitled to free entry when imported for breeding purposes. (T. D. 24337; April 7, 1903.)

Live stock for expositions. (See Expositions.)

Modification of paragraph 7 of Department's regulations of March 7, 1903 (T. D. 24276), regarding proof of use of animals for breeding purposes when imported for sale. (T. D. 24356; April 13, 1903.)

Oldenburg coach horses for breeding purposes, free entry of, under paragraph 473, act of 1897.—Regulations of February 1, 1895 (T. D. 13589), continued in force. (T. D. 19116; March 19, 1898.)

Polo ponies not entitled to free entry as animals imported for breeding purposes.—Polo Pony Studbook removed from list of recognized books in T. D. 19920. (T. D. 20477; January 3, 1899.)

**Animals—Continued.****Animals for breeding purposes—Continued.**

Swine recorded in record of American Tamworth Swine Record Association entitled to free entry under paragraph 473, act of 1897. (T. D. 18822; January 17, 1898.)

Swine recorded in the Ohio Improved Chester Record entitled to free entry when imported for breeding purposes. (T. D. 24763; November 10, 1903.)

The regulations of the Secretary of the Treasury (T. D. 21298) promulgated for carrying into effect the provisions of paragraph 473, act of 1897, are valid and legal regulations, not being amendatory or additional to the statute providing for proof of the pedigree of animals imported for breeding purposes. Proof in accordance with such regulations is essential to establish such pedigree, and must be filed with the collector prior to liquidation of the entry by that officer.—*United States v. Dominici* (78 Fed. Rep., 334) and *Beck v. United States* (84 Fed. Rep., 150), and *G. A. 4403*, cited and followed; *Morrill v. Jones* (106 U. S., 466) and *Merritt v. Welsh* (104 U. S., 694) distinguished. (T. D. 21859—*G. A. 4615*; December 19, 1899.)

**Bonds covering imported animals.** (See Bonds; Expositions.)

**Canadian, for export.** (See Alaska; Canadian animals, etc.)

**Canadian frontier—**

Instructions as to disposition of foreign animals found in customs districts of the United States on the Mexican and Canadian borders. (T. D. 23739; May 22, 1902.)

**Driven across frontier for pasturage.** (See Cattle.)

**Dying after importation.** (See Cattle.)

**Free return of—**

Free return of animals exported from the United States for exhibition purposes. (T. D. 20819; circular 35, March 10, 1899.)

**Heads of—**

A moose head and horns, with only the fleshy parts removed, unmounted, and not prepared in any manner, dutiable as an unenumerated unmanufactured article at 10 per cent ad valorem under section 6, act of 1897. (T. D. 22234; May 17, 1900.)

Mounted heads of animals dutiable at the rate of 20 per cent ad valorem as unenumerated manufactured articles under section 6, act of 1897. (T. D. 21896; January 5, 1900.)

**Horses exported via highway into Canada.** (See Horse exported, etc.)

**Immediate-transportation act—**

Animals can not be sent under the immediate-transportation act, either as freight or express matter. (T. D. 23044; May 11, 1901.)

Transportation of caged, crated, or boxed animals allowed under the immediate-transportation act. (T. D. 23135; June 22, 1901.)

**Imported from Canada—**

Animals imported from Canada by Indians subject to certification and inspection under quarantine regulations. (T. D. 20939; April 1, 1899.)

Inspection of animals from Canada.—List of Canadian veterinary surgeons. (T. D. 21223; June 6, 1899.)

Secretary of Agriculture approves of inspection of animals at subports of Fort Covington, Mooers Junction, and Chateaugay, N. Y. (T. D. 19292; April 29, 1898.)

**Animals**—Continued.**Mexican frontier** -

Instructions as to disposition of foreign animals found in customs districts of the United States on the Mexican and Canadian borders. (T. D. 23739; May 22, 1902.)

Practice of permitting entry of animals on statement of classifications furnished by inspectors of customs prohibited. (T. D. 19207; April 8, 1898.)

**Philippine Islands.** (See Philippine Islands.)**Quarantine and inspection**—

Hogansburg, N. Y., quarantine station. (T. D. 22567; October 27, 1900.)

Inspection and quarantine of animals imported into the United States. (T. D. 22014; circular 21, February 16, 1900. T. D. 22270; circular 82, June 7, 1900. T. D. 24412; circular 57, May 5, 1903.)

Massena, N. Y., quarantine station. (T. D. 22567; October 27, 1900.)

Secretary of Agriculture only can establish new ports for inspection and quarantine of animals. (T. D. 23332; October 26, 1901.)

**Sheep.** (See Sheep for breeding purposes.)**South African**—

Prevalence of foot-and-mouth disease in South Africa and Buenos Ayres, caution in regard to importation of goats from. (T. D. 22328; July 3, 1900.)

**Transit from Mexico.** (See Cattle.)**Wild boars.** (See Swine.)**Animals and birds.**

Importation of Mongoose, fruit bats or "flying foxes," English sparrows, and starling prohibited. (T. D. 22309; May 23, 1900.)

Importation of foreign wild animals and birds under act approved May 25, 1900. (T. D. 22316; circular 101, June 28, 1900. T. D. 22491; circular 138, September 15, 1900. T. D. 23937; circular 107, August 16, 1902. T. D. 24618; circular 94, August 12, 1903.)

Importation of plumage of birds under act of May 25, 1900. (T. D. 22355; July 16, 1900. T. D. 22366; July 18, 1900.)

Importation of eggs of game birds for propagation; act of June 3, 1902. (T. D. 23799; circular 59, June 13, 1902.)

Inspection of wild birds at stores of importers permitted under act of May 25, 1900. (T. D. 23395; December 9, 1901.)

Inspectors of wild animals and birds at New York, New Orleans, Philadelphia, Boston, Baltimore, and San Francisco under act of May 25, 1900. (T. D. 22458; August 24, 1900. T. D. 22657; December 6, 1900. T. D. 23499; January 30, 1902.)

Permits required for Java sparrows, irrespective of name under which entered. (T. D. 22573; October 30, 1900.)

Quarterly reports of importations of foreign wild animals and birds under act of May 25, 1900. (T. D. 22535; circular 145, October 10, 1900. T. D. 23475; January 22, 1902.)

**Animals, toy.** (See, also, Papier-maché.)

Papier-maché imitations of animals dutiable as toys. (T. D. 23311; October 18, 1901.)

**Anthracin.** (See Alizarin, etc.; Dyes or colors.)**Anthracin oil.** (See Coal-tar products.)**Anthracite coal.** (See Coal, anthracite.)**Anthranilic acid.** (See Cinnamic acid and anthranilic acid.)



**Anthrax.** (See Hides; Vaccine.)

**Antimonial lead.** (See Drawback; Lead; Smelting and refining.)

**Antimony.** (See, also, Weight.)

Ground sulphide of antimony ore free under paragraph 476, act of 1897. The mere rough grinding of the ore, for convenience of transportation, no bar to free entry under said paragraph. (T. D. 19295; April 29, 1898.)

Ground sulphide of antimony ore not free of duty as crude sulphide of antimony ore under paragraph 476, act of 1897. (T. D. 19406; June 1, 1898.)

Ground sulphide of antimony is not entitled to free entry under paragraph 476, act of 1897. Grinding operates to take such merchandise out of the provisions of that paragraph, which is limited to sulphide of antimony in a crude state. Crude sulphide of antimony ore is that product produced by separating the sulphide of antimony from the gangue and slag. *McKesson & Robbins v. United States* (113 Fed. Rep., 996) followed in G. A. 5127. Such advanced antimony is dutiable under section 6 of said act as an unenumerated manufactured article. (T. D. 23816—G. A. 5163; June 18, 1902.)

Ground sulphide of antimony held to be free of duty under the provision of paragraph 476 of the free list for "antimony ore, crude sulphite of."—G. A. 5163 (T. D. 23816) reversed. (T. D. 24718—G. A. 5440; October 8, 1903.)

Japanese antimony dutiable at 20 per cent under section 6, and not free as antimony ore under paragraph 476, act of 1897. (T. D. 21638—G. A. 4564; September 27, 1899.)

Japanese needle antimony dutiable at 20 per cent ad valorem as metal unwrought under paragraph 183, act of 1897. (T. D. 19394; May 27, 1898.)

Sulphide or sulphuret of antimony dutiable as a chemical salt under paragraph 3, act of 1897, at 25 per cent ad valorem. (T. D. 19901—G. A. 4231; August 11, 1898.)

Sulphide of antimony, crude, free entry under paragraph 476, act of 1897. (T. D. 23653; April 7, 1902.)

The product of antimony ore produced by removing the gangue or slag by heat is the crudest form of sulphide of antimony known to commerce and is entitled to free entry under the provisions of paragraph 476, act of 1897.—*McKesson v. United States* (113 Fed. Rep., 996) followed; G. A. 4564 reversed. (T. D. 23691—G. A. 5127; April 22, 1902.)

**Antipyrine.**

Antipyrine dutiable as a medicinal preparation in which alcohol is used at 50 cents per pound under paragraph 74, act of 1890. (T. D. 20570; January 19, 1899.)

**Antique saddlery.** (See Saddlery.)

**Antiques.** (See Decorated antique ewer and dish.)

**Antiseptic.** (See, also, Carbolic soap; Sheep dip.)

**Cotton—Medicinal preparation—**

Merchandise consisting of a foundation of cotton batting with one surface thereof treated with an antiseptic preparation, the chief component material being cotton, is a medicinal preparation and as such dutiable under the provisions of paragraph 68, act of 1897. G. A. 1293, G. A. 4691, and T. D. 4987 followed.—The provisions of paragraph 68, act of 1897, relating to "medicinal preparations," are more specific than those of paragraph 322 thereof relating to manufactures of cotton not specially provided for; and where an article is covered by the terms of both, such as the above-described antiseptic preparation, the former, being the more specific, controls. (T. D. 22759—G. A. 4849; January 25, 1901.)

**Antiseptic—Continued.****Preservatives—**

Antiseptic preservatives, composed of a mixture of boracic acid and borax in varying proportions and used as a preservative in sausages, etc., are properly dutiable according to the component material of chief value thereof by virtue of section 7, act of 1897, and not as a chemical compound or salt under the provisions of paragraph 3 of said act, or otherwise. (T. D. 24215—G. A. 5276; February 6, 1903.)

**Antitoxin.**

Antitoxin dutiable as a medical preparation at the rate of 25 per cent ad valorem under paragraph 59, act of 1894. (T. D. 18830; January 19, 1898.)

Antitoxin is not entitled to free entry under paragraph 664, act of 1894, as vaccine virus.—*Koechl v. United States* (84 Fed. Rep., 448; 28 C. C. A., 458) and *In re Schulze-Berge* (G. A. 3204) followed. (T. D. 19097—G. A. 4096; March 11, 1898.)

**Apatite.** (See Ground apatite.)

**Apparatus for hospitals.** (See Instruments, philosophical and scientific.)

**Apparel.** (See Wearing apparel.)

**Appeal for reappraisement; liquidation.** (See Liquidation.)

**Appeals from decisions of Board of General Appraisers.**

Agate and onyx, G. A. 4069. (T. D. 18957; February 12, 1898.)

Althea root. Unpublished. (T. D. 20625; January 27, 1899.)

Ammeters and voltmeters. Unpublished. (T. D. 22964; April 16, 1901.)

Artificial teeth, G. A. 4671. (T. D. 22100; March 21, 1900.)

Bitter oranges in tins, G. A. 4095. (T. D. 19163; March 31, 1898.)

Blankets and couch covers, cotton, G. A. 5057. (T. D. 23492; January 29, 1902.)

Bone-size substitute, G. A. 4883. (T. D. 22924; March 28, 1901.)

Braids, G. A. 5496. (T. D. 24854; December 26, 1903.)

Breccia, or breche violette, G. A. 4669. (T. D. 22099; March 21, 1900.)

Calfskins and hides, G. A. 4215. (T. D. 19852; August 10, 1898.)

Canary seed, G. A. 4328. (T. D. 20622; January 27, 1899.)

Capacity of grape barrels, G. A. 4857. (T. D. 22819; February 15, 1901.)

Cherries in alcohol. Unpublished. (T. D. 19020; March 1, 1898.)

Cherries in spirits, G. A. 4296. (T. D. 20223; October 22, 1898.)

Commissions, G. A. 5443. (T. D. 24728; October 15, 1903.)

Commissions, G. A. 5472. (T. D. 24792; November 23, 1903.)

Confitures de bar-le-duc, G. A. 4267. (T. D. 20142; October 7, 1898.)

Copper matte, G. A. 4308. (T. D. 20379; November 30, 1898.)

Cotton blankets and couch covers, G. A. 5057. (T. D. 23492; January 29, 1902.)

Cotton damask table covers, G. A. 5300. (T. D. 24314; March 31, 1903.)

Cotton quilts with wool fringes. Unpublished. (T. D. 21662; October 16, 1899.)

Couch covers and blankets, cotton, G. A. 5057. (T. D. 23492; January 29, 1902.)

Dog grass. Unpublished. (T. D. 20624; January 27, 1899.)

Dulcin, G. A. 4117. (T. D. 19272; April 25, 1898.)

Electric carbons, G. A. 4236. (T. D. 19955; August 27, 1898.)

Embroidered scarfs or neckties. Unpublished. (T. D. 23650; April 5, 1902.)

Felt carpeting, G. A. 4487. (T. D. 21448; August 1, 1899.)

Filled bottles, G. A. 4812. (T. D. 22667; December 13, 1900.)

French internal-revenue taxes remitted. Unpublished. (T. D. 24753; October 30, 1903.)

French sugar, sufficiency of protest, G. A. 5294. (T. D. 24292; March 16, 1903.)

Fruit in spirits, G. A. 4368. (T. D. 20895; March 22, 1899.)

Grease for stuffing leather. Unpublished. (T. D. 21840; December 14, 1899.)

Imitation pearls, G. A. 5289. (T. D. 24297; March 21, 1903.)

**Appeals from decisions of Board of General Appraisers—Continued.**

- Imitation precious stones; manufactures of paste. Unpublished. (T. D. 24291; March 16, 1903.)
- Indian rupee, value of, G. A. 4498. (T. D. 21492; August 14, 1899.)
- Indian rupee, value of, G. A. 5033. (T. D. 23391; December 6, 1901.)
- Jute canvas, G. A. 4097. (T. D. 19178; April 4, 1898.)
- Leather gloves, G. A. 4241. (T. D. 20018; September 13, 1898.)
- Legality of reappraisement proceedings, G. A. 4521. (T. D. 21553; September 2, 1899.)
- Lithophone, G. A. 4271. (T. D. 20175; October 12, 1898.)
- Lumber, white pine, G. A. 4090. (T. D. 19160; March 30, 1898.)
- Lysol, G. A. 4468. (T. D. 21349; July 5, 1899.)
- Neckties or scarfs, embroidered. Unpublished. (T. D. 23650; April 5, 1902.)
- Orange and lemon boxes, returned American goods, G. A. 5345. (T. D. 24479; June 10, 1903.)
- Overall buckles. Unpublished. (T. D. 20865; March 18, 1899.)
- Papaw milk, G. A. 4474. (T. D. 21381; July 12, 1899.)
- Pearl scales, G. A. 4216. (T. D. 19868; August 16, 1898.)
- Pepper shells, G. A. 4230. (T. D. 19991; September 3, 1898.)
- Pianoforte hammers, G. A. 4550. (T. D. 21643; October 7, 1899.)
- Plushes, G. A. 4123. (T. D. 19244; April 20, 1898.)
- Pocketknives, G. A. 4367. (T. D. 20894; March 22, 1899.)
- Printed bottle stoppers, G. A. 4073. (T. D. 19014; February 28, 1898.)
- Putz pomade. Unpublished. (T. D. 20287; November 7, 1898.)
- Raw silk wound on tubes or cops, G. A. 5432. (T. D. 24713; October 10, 1903.)
- Reappraisements. Unpublished. (T. D. 18959; February 12, 1898.)
- Reeds. Unpublished. (T. D. 21354; July 6, 1899.)
- Reeds wrought from rattan, G. A. 4116. (T. D. 19261; April 20, 1898.)
- Returned American goods, orange and lemon boxes, G. A. 5345. (T. D. 24479; June 10, 1903.)
- Saffron, extract of, G. A. 4062. (T. D. 18881; January 27, 1898.)
- Sago flour, G. A. 4907. (T. D. 23021; May 6, 1901.)
- Sandalwood fans, embroidered with silk, G. A. 5235. (T. D. 24119; December 26, 1902.)
- Scammony resin. Unpublished. (T. D. 23444; December 31, 1901.)
- Scarfs or neckties, embroidered. Unpublished. (T. D. 23650; April 5, 1902.)
- Scientific instruments, ammeters and voltmeters. Unpublished. (T. D. 22964; April 16, 1901.)
- Scrap steel, G. A. 4825. (T. D. 22711; January 8, 1901.)
- Short shipment of damaged pineapples, G. A. 4222. (T. D. 19851; August 10, 1898.)
- Sugar from France, sufficiency of protest, G. A. 5294. (T. D. 24292; March 16, 1903.)
- Sulphur, G. A. 4244. (T. D. 20012; September 8, 1898.)
- Talc, G. A. 4210. (T. D. 19660; July 13, 1898.)
- Tea, lime, and asafetida, G. A. 4188. (T. D. 19548; June 25, 1898.)
- Tennis balls, G. A. 4578. (T. D. 21728; November 3, 1899.)
- Tennis jackets, G. A. 4315. (T. D. 20472; January 3, 1899.)
- Tobacco scraps exported from bonded manufacturing warehouse, G. A. 5056. (T. D. 23483; January 25, 1902.)
- Upholstery fabrics, G. A. 5507. (T. D. 24862; December 30, 1903.)
- Wheat sheaves as natural flowers. Unpublished. (T. D. 20497; January 9, 1899.)
- Wool traveling rugs. Unpublished. (T. D. 20692; February 11, 1899.)
- Wrapper tobacco. Unpublished. (T. D. 19107; March 17, 1898.)
- Zinc dust, G. A. 4744. (T. D. 22438; August 17, 1900.)

**Appetit-sild or appetit-sill.** (See Fish.)

**Apples.**

Sorb apples are dutiable under the provision for apples in paragraph 262, act of 1897, and are not free of duty as fruits, green, ripe, or dried, not specially provided for, under paragraph 559 of said act. (T. D. 22534—G. A. 4781; October 9, 1900.)

Small articles in imitation of apples. (See Toys.)

**Appliqué goods.**

Oriental curtains, table covers, etc., composed of red foundation cotton cloth, profusely ornamented with stamped figures in Dutch metal or bronze powder and additionally with figures composed of tin or brass foil applied to the cloth with an adhesive substance, are dutiable at 60 per cent ad valorem under the provision in paragraph 339, act of 1897, for "appliquéd articles." (T. D. 22675—G. A. 4827; December 17, 1900.)

**Appliqué work not embroidery—Slippers dutiable as shoes.**

Turkish slippers, appliquéd with metal threads, composed in chief value of leather, are dutiable under paragraph 438, act of 1897, as "shoes made of leather," and not, by virtue of the proviso in paragraph 339, under paragraph 179, as articles embroidered with metal threads.—A subordinate designation of any article, not described as such in a tariff act, does not operate to withdraw it from a general class which is described in the tariff. (T. D. 23464—G. A. 5060; January 10, 1902.)

**Apportionment of charges.**

**Burden of proof—**

Where an importer claims that certain charges appearing on his invoice have been incorrectly apportioned by the collector in making his assessment of duty, it is incumbent upon such importer to make affirmative proof before the Board of Classification that the action of the collector was in violation of law, or was otherwise inequitable and unjust; and, if he fails to do so, the collector's action will not be disturbed.—*Rice v. United States* (123 Fed. Rep., 195) and *In re Stern* (G. A. 1672) followed. (T. D. 23620—G. A. 5107; March 25, 1902.)

**Ginger ale in bottles—**

In assessing duty on ginger ale in bottles, imported under the act of 1894, where it was dutiable at the rate of 20 per cent ad valorem under paragraph 248, the charges for tin tops or caps, corking, wiring, and labeling should not be included as a part of the dutiable value of the ale, but should be treated as part of the value of the bottles. *West v. United States* (119 Fed. Rep., 495) and *In re Keane*, G. A. 3728 (T. D. 17742), followed; compare *United States v. Keane* (84 Fed. Rep., 330); *In re Field*, G. A. 3945 (T. D. 18235) modified.—In similar cases charges for labor and for casks or barrels should be apportioned between the ginger ale and the bottles containing it, according to the relative value of each.—*In re Field*, G. A. 3945 (T. D. 18235) followed. (T. D. 24262—G. A. 5290; February 25, 1903.)

**Apportionment of proceeds of sale, etc.** (See Unclaimed goods, sale of.)

**Appraisal of heavy machinery.** (See Machinery.)

**Appraised value of bottled brandy illegally imported.**

Appraised value of 1 bottle of brandy illegally imported is found by adding to value of article *per se* the duty on 1 dozen bottles. Dutiable value under paragraph 296, act of 1897, is reached by finding the value of 1 bottle or jug and multiplying it by 12. (T. D. 20857; March 15, 1899.)

**Appraised value of seized goods.** (See Seizure.)

**Appraisement.**

**Books, appraisement of.** (See Books.)

**Dutiability of items on invoice—**

The determination whether an item is dutiable is the function of the liquidating rather than of the appraising officer. (T. D. 23851—G. A. 5170; July 2, 1902.)

**Entry—**

Entry by appraisement. (T. D. 22192; April 30, 1900. T. D. 22280; circular 86, June 13, 1900. T. D. 22385; July 26, 1900.)

If foreign forwarders of goods to the United States will require bills of sale, etc., to accompany property, no just cause for complaint will exist.—Modification of T. D. 22385 refused. (T. D. 22699; January 2, 1901.)

Modification of Department's circular, No. 86, of June 13, 1900 (T. D. 22280), in so far as it affects personal and household effects. (T. D. 22385; July 26, 1900.)

Wrecked goods, steamer *Paris*. (See Wrecked goods.)

**Error upon invoice.** (See Clerical error.)

**Finality of appraisement—**

An appraisement of imported merchandise, made by a local appraiser in a case of which he has jurisdiction, is final and conclusive, unless an appeal is taken from his decision in the mode prescribed by law.—*United States v. Morewood* (94 Fed. Rep., 639); *Wills v. Russell* (30 Fed. Cas., 70). (T. D. 23601—G. A. 5100; March 14, 1902.)

**Fruits in spirits.** (See Fruits in spirits.)

**Furs—**

An appraisal by a local appraiser, by a General Appraiser, or by a board of three General Appraisers is reviewable on protest, and if their action has been outside the power conferred upon them by statute the appraisal will be set aside. G. A. 4074 and 4075 cited.—The dutiable value of raw sealskin furs purchased in England in 1899 and shipped to the United States in 1901 is the market value of such articles at the time of exportation, and it is error to include in such value interest on the amount paid therefor a year prior thereto.—Where raw furs are subjected to process of manufacture after such purchase and before importation it is proper to add on appraisement the necessary cost of such manufacture and a reasonable profit within the limitations of section 11 of the administrative act. (T. D. 23558—G. A. 5090; February 28, 1902.)

**Goods forwarded under I. T. act—**

Appraisement at ports of delivery of merchandise forwarded under the immediate-transportation act. (T. D. 24620; circular 95, August 15, 1903.)

**Hides, method of appraisement.** (See Hides.)

**Illegal appraisement—**

Where items are illegally added to the invoice value of goods, either by an appraising or liquidating officer, for the purpose of making dutiable value, such addition may be objected to by protest, and the action of the customs officer may be reviewed by the Board of Classification and the courts.—*Ober-taeuffer v. Robertson* (116 U. S., 499, 515-516; 6 Sup. Ct. Rep., 462). (T. D. 23851—G. A. 5170; July 2, 1902.)

**Illegal reliquidation on report of Treasury agent—**

Goods were entered and duly appraised and then delivered to the importer. Subsequently, upon the *ex parte* report of a special agent of the Treasury Department, representing that the goods had been undervalued, the collector reliquidated the entry on the basis of the value suggested by the special agent. Against this reliquidation the importer protested, claiming that duty could be assessed only on the basis of the appraised value. *Held* that the

**Appraisement—Continued.****Illegal reliquidation on report of Treasury agent—Continued.**

collector's action was tantamount to a new appraisement, which he was without legal authority to make.—*In re Stewart et al.* (G. A. 4015) and cases cited. (T. D. 23601—G. A. 5100; March 14, 1902.)

**Invoice value—**

Section 7, act of June 10, 1890, does not preclude appraisement at less than the invoice value. (T. D. 23148; June 28, 1901.)

**Liquidation on invoiced or appraised value—**

Where an appraising officer, on being requested by the collector to report the correct dutiable value of goods, makes a return showing the value of the goods in quantity, and at the same time leaves the value per unit as stated on the invoice to stand unchanged, the collector is justified in rejecting the gross value, and calculating duty at the unit value upon the weight shown by the United States weigher. (T. D. 23871—G. A. 5178; July 12, 1902.)

**Merchandise paying specific duty, etc.—**

When imported merchandise is subject to specific duties at a rate to be regulated by the value thereof, and in no case less than 50 per cent ad valorem, the payment of such rate does not relieve the appraiser from determining the value, which, if advanced sufficiently, subjects the goods to the provisions of section 32, act of 1897, amending section 7, act of June 10, 1890. (T. D. 22952; April 10, 1901.)

**No appraisement without goods—**

When goods have passed out of the control of the customs officers, an appraisement can not lawfully be held.—*United States v. Loeb*, 107 Fed. Rep., 692; 46 C. C. A., 562. (T. D. 23601—G. A. 5100; March 14, 1902.)

**Reappraisement—**

An appraisement duly made by appraiser, whereof notification has been sent to importers, can not be recalled by the appraiser for the purpose of amendment unless clerical error is clearly established. If the appraisement is deemed too low, application for reappraisement should be made under section 13, act of June 10, 1890. (T. D. 21332; June 30, 1899.)

**Remedy in case of fraudulent invoice—**

What would be the remedy of the Government in a case where the collector supposed a fraudulent invoice had been laid before him and acted on, the goods having passed out of his control, *quære?* (T. D. 23601—G. A. 5100; March 14, 1902.)

**Reports of—**

Reports of appraisements and transmission of samples to Board of United States General Appraisers at New York. (T. D. 18694; circular 32, February 14, 1898.)

**Seized goods—**

Section 13, act of June 10, 1890, provides proper method for the appraisement of goods seized for violation of section 32, act of 1897. (T. D. 22778; February 4, 1901.)

**Weight of merchandise—**

The appraisement of imported merchandise is restricted to determining the price or value of the parcel or quantity by which the purchase and sale of the article are made, and has rightfully no reference to the totality of the purchase. If appraisers undertake to ascertain the weight or quantity of goods which should properly be weighed by a United States weigher, their action in that respect is *coram non judice*, and a nullity.—*Manhattan Gas-Light Company v. Maxwell* (16 Fed. Cas., 601); *Marriott v. Brune* (9 How., 634); *In re Wyman*, G. A. 4529. (T. D. 23871—G. A. 5178; July 12, 1902.)

**Appraisers.****Board of General.** (See Board of General Appraisers.)**Function of—**

Disallowance of sellers' commissions is a function of appraisers. (T. D. 24375; April 23, 1903.)

The question whether a charge for a commission, whether real or fictitious, is necessary to make up the true foreign market value of merchandise, is really a matter of appraisement, and is a function of the appraising officers and not of the collector.—United States *v.* Herrman, 91 Fed. Rep., 116; 33 C. C. A., 400. (T. D. 24780—G. A. 5472; November 10, 1903.)

**Local, conference of.** (See Conference.)**Powers of** (see, also, Market value)—

Appraising officers have no right to find a lower value for imported merchandise than that stated in the invoice or entry.—Kimball *v.* Collector, 10 Wall., 436, 453. (T. D. 23111—G. A. 4940; June 10, 1901.)

**Returns of values—**

Both values to be shown in the appraiser's return when the market is less than the invoice value.—T. D. 10065 and T. D. 23148 followed. (T. D. 23175; July 16, 1901.)

**Appraising officers, power of.** (See Appraisers; Market value.)**Apricot kernels.** (See, also, Peach kernels.)

Apricot kernels, so called, having a sweet taste not unlike some varieties of sweet almonds, and which are in fact edible, should be returned for duty under paragraph 269 and section 7, act of 1897, as shelled almonds, dutiable at 6 cents per pound. (T. D. 23551; March 4, 1902.)

Edible apricot kernels, resembling the sweet almond in their taste, general characteristics, and use, are dutiable by similitude at the same rate as shelled almonds, viz, 6 cents per pound under paragraph 269, act of 1897, and are not free under paragraph 548 of said act, which provides, among other things, for "drugs, such as \* \* \* nuts, any of the foregoing which are drugs and *not edible*," or dutiable at 1 cent per pound under paragraph 272 as nuts not specially provided for.—*In re* Chapman & Smith Company, G. A. 2257 (T. D. 14328), and G. A. 4540 (T. D. 21567) distinguished. (T. D. 24206—G. A. 5274; January 30, 1903.)

**Aqueous extract of nutgall.** (See Nutgall.)**Architects' drawings.** (See Drawings executed by an architect.)**Arc-light carbons.** (See, also, Carbons, electric.)

Arc-light carbons dutiable at 20 per cent as a nonenumerated article under section 3, act of 1894. (T. D. 20579; January 21, 1899.)

**Arecibo.**

Support of entry. (T. D. 22305; June 22, 1900.)

**Argentine Republic.**

Free withdrawal of supplies of war vessels. (T. D. 22327; July 2, 1900.)

Inspection of animals from. (T. D. 22328; July 3, 1900.)

Sugar, additional duty on. (T. D. 23015; circular 52, May 4, 1901.)

**Argentine wool.** (See Wool.)**Argols.** (See, also, Algeria; Reciprocity, France.)

Argols, crude, containing more than 90 per cent of bitartrate of potash, dutiable at 1½ cents per pound under paragraph 6, act of 1897. (T. D. 20995—G. A. 4413; April 10, 1899.)

**Aristol.** (See Medicinal preparations, etc.)



**Arithmometers.** (See Instruments, philosophical and scientific.)

**Armenian fumigating paper.** (See Paper.)

**Army officers, baggage of.** (See Baggage.)

**Arrowroot.**

Arrowroot duitable as starch.—Change in tariff act of 1897 limits free admission to arrowroot in natural state in form of tubers. (T. D. 21405—G. A. 4491; July 14, 1899.)

**Arroyo, P. R.**

Subport of entry. (T. D. 22305; circular 94, June 22, 1900.)

**Art, works of.** (See, also, Artists, American; Paintings.)

**Exhibition at fixed place—**

Free exportation denied after delivery from customs custody under paragraph 702, act of 1897. (T. D. 22051; March 3, 1900.)

**Exhibition bond—**

Transfer of works of art under exhibition bond from one city to another on consent of sureties.—No withdrawal required, but articles must be kept under customs supervision until duly installed. (T. D. 19298; April 30, 1898.)

**Free entry—**

Free entry of works of art of American artists residing temporarily abroad. (T. D. 20436; circular 203, December 20, 1898. T. D. 23812; circular 66, June 21, 1902. T. D. 24482; circular 69, June 13, 1903.)

Rules as to free entry of works of art for institutions under paragraph 703, act of 1897. (T. D. 22712; January 9, 1901.)

**Imported for permanent exhibition—**

*In re Carnegie Art Galleries.*—Under paragraph 702, act of 1897, bond shall be given on works of art “imported in good faith for exhibition at a fixed place by any State or by any society or institution established for the encouragement of the arts, sciences, or education, or for a municipal corporation;” but the Secretary of the Treasury may, in his discretion, waive requirement of sureties on such bond. (T. D. 19317; May 5, 1898.)

**Sale of—**

Works of art imported for exhibition in bond under paragraph 701, act of 1897, may be withdrawn for sale upon payment of duty. (T. D. 19017; February 28, 1898.)

Works of art imported for exhibition in bond under paragraph 701, act of 1897, may be withdrawn for sale upon payment of duty only in cases of unexpected offers for purchase of the articles, and not as a matter of course. Oath and bond to the effect that articles are not imported for sale must be exacted in all cases. (T. D. 19164; March 31, 1898.)

**Transfer of** (see, also, Transfer of exhibition articles)—

On transfer of works of art from one port to another, imported for exhibition under paragraph 702, act of 1897, under bond, sureties must consent. Special bond may be given for due installment of articles at second port. (T. D. 19542; June 23, 1898.)

**Articles for use of the United States, contents of packages.**

Collectors of customs are not authorized to deliver into hands of private parties articles imported by firms for use of the United States until contents of packages shall have been compared with list furnished by Department for whose use imported. (T. D. 19241; April 19, 1898.)

**Artificial cork, or cork substitute.** (See Suberit.)

**Artificial flowers.** (See Christmas-tree ornaments.)

**Artificial flowers, india-rubber tubing for stems of.**

India-rubber tubing for stems of artificial flowers held to be material for making artificial flowers, and dutiable as manufactures of india rubber at the rate of 30 per cent ad valorem under paragraph 460, act of 1890. (T. D. 18814; January 17, 1898.)

Rubber tubing imported for use in making stems of artificial flowers dutiable as manufactures of india rubber at the rate of 30 per cent ad valorem under paragraph 460, act of 1890, or 25 per cent ad valorem under paragraph 352, act of 1894. (T. D. 19769—G. A. 4217; July 21, 1898.)

**Artificial fruits.** (See Christmas-tree ornaments.)**Artificial indigo.** (See Indigo.)**Artificial leaves.****Commercial designation—**

Artificial leaves imported under the act of 1890 were not dutiable as "artificial flowers, or parts thereof," under paragraph 443 of said act, but at the rates provided for manufactures of the materials of which they were made. The fact that such leaves are known in the millinery trade as artificial flowers, or parts of artificial flowers, is not sufficient to establish their commercial designation as such, where it is shown that in other trades such articles are not so known. Evidence of commercial designation must be definite, uniform, and general, and it is not enough that it obtains in a single trade.—*In re Zeimer* (66 Fed. Rep., 740) and *Zeimer v. United States* (107 *id.*, 912) followed; *In re Zeimer* (G. A. 540); *In re Zeimer* (G. A. 541), and *In re Zeimer* (G. A. 661) reversed. (T. D. 23171—G. A. 4961; July 5, 1901.)

**Artificial oil of bitter almonds.** (See Almond oil, artificial; Nitrobenzol.)**Artificial rubies.** (See Precious stones; Reconstructed rubies.)**Artificial silk braids.** (See Silk braids, artificial.)**Artificial stones.** (See Reconstructed rubies.)**Artificial teeth.** (See Teeth, artificial.)**Artificial wreaths.** (See Wreaths, artificial.)**Artists, American.** (See, also, Art, works of; Paintings.)**Certificates—**

Amendment of Form 155 of consular regulations covering certificates of American artists, showing duration of residence abroad, under T. D. 18490. (T. D. 19815; August 6, 1898.)

**Declarations—**

Declaration of American artists as to production of works of art while residing temporarily abroad. (T. D. 18908; February 2, 1898.)

Word "declared" substituted for word "sworn" in declarations of American artists, under paragraph 703, act of 1897. (T. D. 20940; April 1, 1899.)

**Effect of marriage on residence and political status of women—**

A wife's political status follows that of her husband. *Held*, accordingly, that a woman, by birth a citizen of the United States, who has married a Canadian, expatriates herself by the act of marriage; that she can not be considered as residing temporarily abroad within the meaning of paragraph 703, act of 1897, providing for the exemption from duty of "works of art, the production of American artists residing temporarily abroad;" and that the privilege accorded by said provision can not be extended to paintings produced by her. Compare *In re Knoedler*, G. A. 4727. (T. D. 22364—G. A. 4728; July 16, 1900.)

**Artists, American—Continued.****Free entry of works of—**

Privilege of free entry of works of American artists under the provisions of paragraph 703, act of 1897, is extended to American artists without limitation as to duration of residence abroad. Such artists must be American citizens having a place of permanent residence in the United States and declare intention to ultimately return to the United States. A foreign-born American who has never resided in the United States is not entitled to above privilege. (T. D. 22189; April 28, 1900.)

Works of an American artist free of duty notwithstanding death of artist and transfer of ownership of works. (T. D. 22454; August 24, 1900.)

**Paintings by—**

*Domicile*—Domicile consists of residence at a particular place, accompanied by an intention, either positive or presumptive, to remain there permanently or for an indefinite length of time. It embraces not only the fact of residence at a place, but the *animus manendi*, or intent to regard and make it the home.—*Temporary residence*—The privilege accorded by paragraph 703, act of 1897, of free entry of "works of American artists residing temporarily abroad," extends without limitation as to duration of residence abroad, provided that the artists have not renounced or intended to renounce their American citizenship, but avow, in the manner prescribed by the regulations of the Secretary of the Treasury, their intention of returning to the United States at some later period. *Held*, accordingly, that long periods of residence abroad, in one case of twenty-seven years, of American artists are temporary within the meaning of said paragraph 703.—*Citizenship*—Children born abroad of citizens of the United States who have not renounced such citizenship are citizens of the United States by virtue of section 1993, Revised Statutes.—Compare *In re Wyman*, G. A. 4728. (T. D. 22363—G. A. 4727; July 16, 1900.)

No appeal from decision of Board of United States General Appraisers, G. A. 4727. (T. D. 22409; August 7, 1900.)

**Reproduction under personal supervision—**

A bronze statuette produced from a model made by an American artist residing temporarily abroad not free of duty unless the reproduction was made under the personal supervision of the artist. (T. D. 18958; February 12, 1898.)

Duplicate medallions made under personal supervision of artist free of duty under paragraph 703, act of 1897. (T. D. 18823; January 17, 1898.)

Persons claiming to be American artists, residing temporarily abroad, not entitled to privilege conferred by paragraph 703, act of 1897, where they have resided abroad twenty years or more, and have no residence in the United States. (T. D. 20708; February 17, 1899.)

**Temporary residence—**

The privilege accorded by paragraph 703, act of 1897, of free entry of "works of American artists residing temporarily abroad," extends without limitation as to duration of residence abroad, provided that the artists have not renounced or intended to renounce their American citizenship, but avow, in the manner prescribed by the regulations of the Secretary of the Treasury, their intention of returning to the United States at some later period. *Held*, accordingly, that long periods of residence abroad, in one case of twenty-seven years, of American artists, are temporary within the meaning of said paragraph 703. (T. D. 22363—G. A. 4727; July 16, 1900.)

**Artists' canvas coated on one side with paint.**

Roman canvas, so called, used by artists for oil painting, composed of flax and coated on one side with paint, the other side remaining in its original condi-

**Artists' canvas coated on one side with paint**—Continued.

tion, is dutiable under paragraph 346, act of 1897, as a woven fabric, and not under paragraph 347 as a manufacture of flax not specially provided for. This process of coating canvas does not so change its character as to remove it from the application of a provision for fabrics, the rate of duty on which is fixed by their weight and by the number of threads per square inch. *In re Wyman* (G. A. 2666) and *In re Lamb* (G. A. 3533) followed. (T. D. 21325—G. A. 4465; June 23, 1899.)

**Asafetida.** (See Adulterated drugs.)**Asbestos.**

Asbestos fiber, which has been separated from asbestos rock by mechanical processes and which contains portions of the nonfibrous rock, is not dutiable as a manufacture of asbestos, but is entitled to free entry as "asbestos, unmanufactured," under paragraph 484, act of 1897. (T. D. 22937—G. A. 4903; March 28, 1901.)

**Ascertainment of dutiable value.** (See Dutiable value.)**Ash splints.**

Small pieces of wood or splints, wrought by hand and imported for use in the manufacture of fancy baskets and other small articles, are dutiable at 20 per cent ad valorem as wood unmanufactured, not specially provided for, under paragraph 198, act of 1897, and not under the provision for manufactures of wood in paragraph 208 of said act.—What constitutes a manufacture. (T. D. 23009; May 2, 1901.)

**Ashes, rice-hull.** (See Rice-hull ashes.)**Asphalt.**

Asphalt mastic, advanced in value by process of manufacture, dutiable at \$3 per ton under paragraph 93, act of 1897.—*Wootton v. Magone* (54 Fed. Rep., 673) and *In re Butcher* (G. A. 1959) distinguished. (T. D. 19385—G. A. 4149; May 19, 1898.)

Earth described as dark, coarse, and sticky, invoiced as asphalt earth, dutiable as limestone rock asphalt at 50 cents per ton under paragraph 93, act of 1897. (T. D. 20040—G. A. 4262; September 9, 1898.)

Mastic asphalt, an article made by crushing lime-rock asphalt, which, when reduced to a powder, is mixed with bitumen and crude oils until made into cakes, is dutiable as "asphalt and bitumen dried or otherwise advanced in any manner," under the provisions of paragraph 93, act of 1897.—*Gabriel v. United States* (122 Fed. Rep., 896), *Saacke v. United States* (*ib.*, 895) and G. A. 4149 (T. D. 19385) followed. (T. D. 22854—G. A. 4878; March 4, 1901.)

Sun-dried asphaltum dutiable at \$3 per ton as dried crude asphaltum under paragraph 93, act of 1897. (T. D. 23206; July 26, 1901.)

**Assay of lead ores.** (See, also, Lead.)

Assay of imported lead ores by the fire or dry process; decision of United States circuit court for the district of Washington.—Modification of T. D. 19370. (T. D. 21602; September 16, 1899.)

Assay of lead-bearing ores. (T. D. 19075; circular 50, amended March 11, 1898.) Government assayers appointed at such ports as the needs of the service require. (T. D. 19075; March 11, 1898.)

Under the provisions of paragraph 181, act of 1897, the process of assaying lead-bearing ores should be by what is known as the "commercial method" or "fire process," and not by the "wet process."—*In re Puget Sound Reduction Company* (96 Fed. Rep., 90) followed; G. A. 2767 reversed. (T. D. 21653—G. A. 4570; October 9, 1899.)

**Assay of lead ores**—Continued.

Waiving requirement of forwarding to Director of the Mint samples of lead-bearing ores for assay and return before liquidation of import entries at El Paso, Tex. (T. D. 18777; January 8, 1898.)

Waiving requirement of forwarding to Director of the Mint samples of lead-bearing ores for assay and return before liquidation of import entries at Pueblo, Colo. (T. D. 18876; January 26, 1898.)

Wet assay adopted in assay of imported lead ores, as insuring the maximum of accuracy attainable in a limited time with uniformity of practice. (T. D. 19370; May 21, 1898.)

Wet assay only authorized assay for lead-bearing ores. Remedy of importer, if dissatisfied with official assay, lies under section 14, act of June 10, 1890. (T. D. 19204; April 6, 1898.)

Wet assay must be used for purposes of assessment of duties on the lead contained in imported ores, whatever may be the method of assay used for commercial purposes. (T. D. 20176; October 12, 1898.)

**Assessment of duty on invoice or entered value.** (See Duty.)

**Association of the Bar of the City of New York.** (See Books, public libraries.)

**Astoria, Oreg.**

Privileges of immediate-transportation act extended to. (T. D. 22274; circular 84, June 11, 1900.)

**Astrakhan linings.**

Astrakhan linings, consisting of pieces of lambskin sewed together and dyed, dutiable at 20 per cent ad valorem as dressed furs on the skin under paragraph 450, act of 1883. (T. D. 18867; January 26, 1898.)

**Attorney-General.**

**Compromise cases.** (See Forfeiture.)

**Opinions of—**

Appraisement of seized goods. (T. D. 22778; February 4, 1901.)

Burden of proof in seizure cases. (T. D. 22226; May 15, 1900.)

Champagne in packages of less than one dozen bottles. (T. D. 22118; March 30, 1900.)

Cigars from Philippine Islands. (T. D. 23970; September 12, 1902.)

Copyright; Greek-English lexicon. (T. D. 22781; February 5, 1901.)

Copyrighted book (*L'Aiglon*), importation of. (T. D. 22751; January 26, 1901.)

Copyrighted music, importations by institutions. (T. D. 23225; August 10, 1901.)

Customs administrative act, construction of sections 16 and 17. (T. D. 21101; May 9, 1899.)

Delivery of goods by warehousemen. (T. D. 19813; August 5, 1898.)

Drawback; camel's hair nails. (T. D. 23732; May 20, 1902.)

Drawback; manufacture. (T. D. 23533; February 19, 1902.)

Drawback on articles manufactured from imported lead ores or bullion. (T. D. 22235; May 17, 1900.)

Drawback on coal. (T. D. 23611; March 22, 1902.)

Drawback on imported lead refined in a bonded warehouse. (T. D. 19670; July 19, 1898.)

Drawback on imported sugars used in the preparation of canned fruit. (T. D. 19721; July 22, 1898.)

Drawback on oil cake. (T. D. 22845; February 28, 1901.)

Drawback on pig lead. (T. D. 19850; August 10, 1898.)

Drawback; round-lap bales. (T. D. 24220; February 10, 1903.)

Fines for not manifesting cattlemen. (T. D. 22541; October 12, 1900.)

Lead-bearing ores for smelting. (T. D. 22098; March 21, 1900.)

**Attorney-General—Continued.****Opinions of—Continued.**

- Lead bullion. (T. D. 23859; July 9, 1902. T. D. 24209; February 5, 1903.)
- Lead, refined, produced from imported ores, etc. (T. D. 20491; January 4, 1899.)
- Refund of additional duty. (T. D. 22990; April 24, 1901.)
- Returned American goods; articles of Porto Rican origin exported from Porto Rico after act of April 12, 1900, took effect. (T. D. 23741; May 24, 1902.)
- Screw boss, free entry of imported. (T. D. 20748; March 1, 1899.)
- Seizure and sale of imported goods. (T. D. 23606; March 20, 1902.)
- Seizures, conditions of release of, etc. (T. D. 24254; February 25, 1903.)
- Silk ribbons. (T. D. 24851; December 24, 1903.)
- Tutuila, imports from. (T. D. 23540; February 25, 1902.)
- Trade-marks; ping pong. (T. D. 24142; January 8, 1903.)
- Wrecked goods. (T. D. 21434; July 27, 1899.)

**Attorney in fact.** (See Attorneys, execution of bonds by.)

**Attorney, power of.** (See Power of attorney.)

**Attorneys, execution of bonds by.**

- A person may execute a custom-house bond as attorney in fact for both principal and surety thereon. (T. D. 19105; March 16, 1898.)
- Bond to produce oath where owner is temporarily absent from the United States. (T. D. 23931; August 11, 1902.)

**Auditing accounts.** (See Accounts.)

**Aurine.** (See Rosolic acid.)

**Australian wool.** (See Wool.)

**Austro-Hungarian Sugar.** (See Sugar.)

**Authentication of invoices.** (See Invoices.)

**Authority of local appraisers to examine importers.** (See Market value.)

**Automatic repeating pistols dutiable as rifles.** (See Rifles.)

**Automobiles.** (See, also, Personal effects.)

- An automobile not free of duty as a personal effect, but free of duty as a household effect if used abroad by owner one year or more. (T. D. 22088; March 17, 1900.)
- Foreign manufacture, reimported, not advanced in value, upon which duties were paid on first importation, entitled to free admission on reimportation. (T. D. 23923; August 7, 1902.)
- Free entry under bond of automobiles for temporary use of tourists. (T. D. 23808; circular 64, June 20, 1902.)

**Autosprays.** (See Ether or ethyl chloride preparations and their autospray coverings.)

**Avocado or Alligator pears.** (See Pears.)

**Awards of compensation.** (See Compensation.)

**Azorian milreis.** (See Coins, foreign.)

**B.****Babbitt metal.**

- Babbitt metal not an unwrought metal, but dutiable as a manufacture of metal at 45 per cent ad valorem under paragraph 193, act of 1897. (T. D. 21480—G. A. 4519; August 8, 1899.)

**Bacon.**

- Bacon treated with soy sauce dutiable as bacon under paragraph 273, act of 1897. (T. D. 21081—G. A. 4428; April 28, 1899.)
- Burlap bags used for containers for bacon, disallowance of drawback on. (T. D. 22070; March 12, 1900.)

**Badges, ornamental.** (See Safety pins, etc.)

**Baggage.** (See, also, Cording and sealing; Personal effects.)

Army officers and soldiers, treatment of baggage of, brought in public vessels, and collection of duty on dutiable articles found in such baggage. (T. D. 20383; December 1, 1898.)

Army officers and soldiers on Government transports, treatment of dutiable articles in baggage of. (T. D. 20716; February 20, 1899.)

Baggage destined for Canada: In instances where a sufficient number of packages to fill an entire car is not available, baggage may be forwarded by bonded routes, when properly corded and sealed, in cars not secured by the prescribed customs fastenings. (T. D. 24130; January 3, 1903.)

Baggage from ports in the Dominion of Canada to other Dominion ports through United States territory may be sealed by United States consular officers in conjunction with Canadian customs officials. (T. D. 18987; February 18, 1898.)

Baggage from Canada in transit through the United States may be passed by collectors of customs without examination on card or tag manifest signed by a consul of the United States (T. D. 18987), but when destined for points in the United States the card or tag manifest must be signed by an inspector of customs of the United States, T. D. 18583½. (T. D. 20017; September 12, 1898.)

Baggage of passengers stopping off at Honolulu, Hawaii. (T. D. 22502; September 25, 1900.)

Cigarettes, 300 admitted free in lieu of 50 cigars. (T. D. 23190; July 24, 1901.)

Exemption of \$100 value: Paragraph 697, act of 1897, confers upon returning residents of the United States the privilege of free entry of articles purchased abroad to the value of \$100 which are in the nature of baggage; and it is error for a surveyor of customs to decline to make this allowance on the alleged ground that no articles can be found of the exact value of \$100. (T. D. 24036—G. A. 5220; October 31, 1902.)

Fines on dutiable goods not declared in entry of baggage. (T. D. 22264; June 5, 1900.)

Inspection of. (T. D. 23702; circular 49, May 8, 1902. T. D. 23715; circular 53, May 13, 1902. T. D. 23700; circular 48, May 7, 1902.)

Inspection of baggage at night on Mexican frontier, charges for, abolished. (T. D. 22741; January 21, 1901.)

Instructions as to dutiable articles found in baggage of passengers not declared by them. (T. D. 20527; January 13, 1899.)

Paragraph 697, act of 1897, is construed to exempt from duty such wearing apparel and other personal effects as would be included in the term "baggage" according to judicial definition.—*United States v. One Pearl Necklace* (111 Fed. Rep., 164); *Arnold v. United States* (147 U. S., 494) followed. (T. D. 23631—G. A. 5109; March 29, 1902.)

Persons duly authorized by Merchants and Manufacturers' Board of Trade at New York and persons on cards of admission may be present on wharf during examination of passengers' baggage. (T. D. 19643; July 12, 1898.)

Tea in baggage. (See Tea.)

**Bagging, hair press cloth for.** (See Hair press cloth.)

**Bagging of jute.** (See Jute; Waste bagging of jute.)

**Bagging, old.** (See Paper waste.)

**Bagging waste.** (See Waste bagging not rags.)

**Bags.** (See, also, Chatelaine bags; Drawback; Jute; Salt in sacks.)

Bags containing hair are not unusual coverings and are not assessable with a separate duty, T. D. 10467—G. A. 117. (T. D. 21603; September 16, 1899.)

**Bags**—Continued.

Bags of American manufacture, exported with an allowance of drawback under section 30 of the act of 1897, are, under the first proviso to paragraph 483 of said act, subject upon reimportation only to a duty equal to the drawbacks allowed. The effect of said proviso is to create an exception to the general requirements of the paragraph, so far as to exclude from their operation articles manufactured in this country from imported materials on which duties have been paid and refunded by way of drawback, where such articles are reimported after exportation. Accordingly, the identity of such merchandise need not be proved in the manner prescribed by the Treasury regulations, as required by said paragraph 483, but may be established under ordinary rules of evidence. The clause in said paragraph limiting the right of free entry to bags imported by the *exporter* thereof can not be read into the proviso, but bags exported with the benefit of drawback may be reimported by other persons.—*In re Graves* (G. A. 4580) referred to. (T. D. 23340—G. A. 5015; October 28, 1901.)

Bags of domestic origin exported filled with wheat free on reimportation, although they may have been patched and mended abroad, such mending not being an advancement in value or improvement in condition by any process of manufacture. (T. D. 20821; March 11, 1899.)

Bags of single jute yarns, containing a colored or dyed stripe, 1 inch wide, are substantially dyed or colored, and are excluded from the provisions of paragraph 343, act of 1897, which includes only such bags as are *not* colored, dyed, etc. Bags, however, containing only a single colored stripe, trivial in value and character, are not colored or dyed bags, and fall under the provisions of said paragraph 343, if otherwise coming within its descriptive terms.—*In re Delta Bag Company* (G. A. 4997) followed. (T. D. 23618—G. A. 5105; March 24, 1902.)

Burlap used as containers of exported bacon, disallowance of drawback on. (T. D. 22070; March 12, 1900.)

Cocoanuts, jute burlap bags usual and necessary coverings for. (T. D. 23853—G. A. 5172; July 3, 1902.)

Marking of bags for drawback. (T. D. 20906; circular 47, March 25, 1899. T. D. 20975; circular 56, April 11, 1899. T. D. 21067; circular 67, April 28, 1899. T. D. 22156; April 17, 1900. T. D. 22553; October 20, 1900. T. D. 23463; January 14, 1902.)

Porto Rico: Duty paid on materials used in manufacture of bags can not be refunded on shipment to Porto Rico. (T. D. 22537; October 10, 1900.)

Reimported bags upon which drawback was allowed on exportation may be imported by parties other than the exporters, upon payment of duties equal to the drawback; but in the case of domestic bags upon which no drawback was allowed on exportation, to be entitled to free entry, must be imported by the exporter thereof, under the provisions of paragraph 483, act of 1897. (T. D. 22750; January 26, 1901.)

Secondhand burlap flour bags made of single jute yarns, bearing a fanciful design in two colors consisting of an ornamental arrangement of dots and other figures, with words referring to the original contents of the bags, and including a facsimile of the device frequently found on the heads of flour barrels, are held to be printed, painted, or colored, within the meaning of paragraph 343, act of 1897, which relates to such bags when not subjected to those processes. Being, therefore, excluded from said paragraph, such bags are properly dutiable under paragraph 347 of said act, covering "all manufactures of flax, hemp, ramie, or other vegetable fiber, \* \* \* not specially provided for."—*Koscherak v. United States* (98 Fed. Rep., 596; 39 C. C. A., 166) applied. (T. D. 23870—G. A. 5177; July 12, 1902.)



**Bags—Continued.**

Sugar bags, free entry into Porto Rico. (T. D. 22172; April 23, 1900.)

Sugar bags of jute imported into Porto Rico from Germany are not entitled to free entry under section 3, act of April 12, 1900 (31 U. S. Stat., 77), and War Department Circular 115, of January 17, 1899. The exemption from duty accorded by said section 3 to merchandise admitted free under orders theretofore made by the Secretary of War extends only to such goods "when imported from the United States." (T. D. 23269—G. A. 4988; September 9, 1901.)

**Bags, alleged American, returned.****Defective proof—**

The Customs Regulations of 1892 required for proof of the identity of American grain bags, returned after exportation, the production of certain papers by the importer, and a further verification by the appraiser upon examination of the goods. *Held* that documentary proof fully complying with the regulations, but uncorroborated, will not outweigh an adverse report by the appraiser, based upon sufficient grounds, as to the character of the goods.—*United States v. Ranlett* (172 U. S., 133) followed. (T. D. 23324—G. A. 5011; October 21, 1901.)

**Bags and purses, chatelaine.** (See Silver chatelaine bags.)**Bags containing quebracho root.** (See Shortage.)**Bags, grain.** (See, also, Drawback.)

Cost of grain bags containing oats an element of the dutiable value of the oats under section 19, act of June 10, 1890.—Decision of Board of General Appraisers (G. A. 3769) reversed by court. (T. D. 19015; February 28, 1898.)

Withdrawal of bags for use on outward voyage of vessels not an exportation within the meaning of the law, but constitutes "a withdrawal for consumption with liability to payment of the legal duties thereon."—Adhering to T. D. 12890, June 23, 1892. (T. D. 19259; April 20, 1898.)

**Bags, reimported mixed American and foreign.**

*Treasury regulation—Mixed American and foreign bags—Proof of identity*—A regulation of the Treasury Department (T. D. 18425), promulgated October 2, 1897, to take effect April 1, 1898, requiring importers to pack separately bags of foreign and bags of domestic origin, in order that their character may be readily determined upon examination, is reasonable, and a valid exercise of the power conferred on the Secretary of the Treasury by paragraph 483, act of 1897; and no other mode of proving identity will suffice. *Held*, accordingly, that where the two kinds of merchandise are imported indiscriminately mixed, the collector is justified in assessing duty upon the entire shipment at the rate applicable to the dutiable goods, although the importers acted in good faith, and satisfactorily prove the proportion of domestic bags contained in the importation. *United States v. Ranlett*, 19 Sup. Ct. Rep., 114, distinguished. *United States v. Dominici*, C. C. A., 78 Fed. Rep., 334; *United States v. Brewer*, C. C. A., 92 Fed. Rep., 341; and *ib.*, 92 Fed. Rep., 343, followed.—*Same—Date of effect*—The power to make such a regulation and to promulgate it necessarily carries with it the authority to fix the date when it shall take effect. It seems that, where the consignors are the agents of the consignees, the act of the former in willfully commingling free and dutiable goods, if committed within the scope of the agents' employment or authority, is imputable to the consignees, as principals, and, if such act be presumptively fraudulent, they are liable therefor. (T. D. 21585—G. A. 4545; September 6, 1899.)

**Bags, reimported.****Ship's equipment—**

The theory upon which the equipment of a ship is regarded as nondutiable is that it forms part of the vessel itself, ships and vessels arriving in the course of navigation not being imported merchandise within the meaning of tariff legislation. Grain bags exported containing feed to be used by cattle on the voyage, and returned empty in bales, but which were not in any sense owned by the reimporting vessel, or used on her voyage, or in any way identified with her appliances, are not part of her equipment.—*United States v. Chain Cable* (2 Sumn., 362; 25 Fed. Cas., 391); *The Conqueror* (49 Fed. Rep., 99; *ib.*, 166 U. S., 110); *The Gertrude* (3 Story, 68; 10 Fed. Cas., 265); *In re Swift Beef Company* (G. A. 4754) followed. *Kennedy v. United States* (95 Fed. Rep., 127) distinguished. (T. D. 23472—G. A. 5064; January 20, 1902.)

**Bahama Islands, preserved pineapples from.** (See Pineapples.)**Balances, analytical.** (See Instruments, philosophical and scientific.)**Balata sheets.****Similitude—**

Sheets of balata, a substance resembling gutta-percha and india rubber in material and in the uses to which it is put, are not dutiable under section 6, act of 1897, as unenumerated manufactured articles, not specially provided for, but, by virtue of the similitude provision of section 7 of said act, are dutiable under paragraph 449 or 450 of said act, as being similar in material or in use to the manufactures of india rubber and of gutta-percha provided for in said paragraphs. (T. D. 23599—G. A. 5098; March 13, 1902.)

Sheets of balata and so-called "tuno belting," of which balata is the component material of chief value, are dutiable at 35 per cent ad valorem under paragraph 450, act of 1897, as manufactures of gutta-percha, by virtue of the similitude clause, rather than under paragraph 449, at 30 per cent, as assimilating to manufactures of india rubber.—Where an importer fails to introduce competent evidence that his importation bears a closer resemblance to one article enumerated in the tariff act than to another mentioned in his protest and also enumerated in the said act, it is proper to overrule his protest and affirm the action of the collector, the burden of proof having been cast upon the importer to prove his claim. (T. D. 23966—G. A. 5201; September 9, 1902.)

**Bales of tobacco.** (See Tobacco.)**Ball clocks.**

A timepiece consisting of a watch movement in a case, set into a metal stand fitted with two hemispheres of glass, with an alarm as part of the time mechanism, is not dutiable as a clock and parts thereof, but the movement, case, and stand are separately dutiable under the respective paragraphs of the act of 1897 providing for watch movements, watch cases, and manufactures of metal. (T. D. 23792—G. A. 5160; June 5, 1902.)

**Ballast, coal as.** (See Sea stores.)**Balls, glass.** (See Glass balls.)**Balls, tennis.** (See Tennis balls.)**Bamboo, shell, and bead curtains.**

The provisions of paragraph 208, act of 1897, for "manufactures of wood, or of which wood is the component material of chief value," and of paragraph 450 of the same act for manufactures of shell, \* \* \* or of which "shell" is the component material of chief value, are more specific than those of paragraph 408 as to "articles composed wholly or in part of beads."—Certain curtains composed of bamboo, shell, and beads held to be dutiable according to the component material of chief value. (T. D. 24736—G. A. 5451; October 16, 1903.)

**Bamboo splits.**

Bamboo is a species of wood. *United States v. China and Japan Trading Company* (18 C. C. A., 335).—Thin slivers of bamboo, of substantially uniform thickness, about 12 inches in length, and tied up in bunches, are to be regarded as articles that have been subjected to at least a partial process of manufacture, and are excluded from the terms of paragraph 198, act of 1897, providing for "wood, unmanufactured." Such slivers, if not actually manufactures of wood, bear a similitude in material, quality, and texture to bamboo, and are dutiable under paragraph 208 as manufactures of wood.—The word "unmanufactured," as used in paragraph 700, is intended to qualify not only the words "rattans and reeds," immediately preceding it, but also "bamboo." Bamboo slivers are not free of duty under that paragraph. Ordinarily, where several words are followed by a general qualifying expression which is as much applicable to the first as to the last, that expression is not limited to the last, but applies to all. = *FISCHER, G. A.*, dissenting, holds (1) that the provisions of paragraph 700 permit free entry of bamboo in all forms, which is still bamboo, not having assumed new name and use; (2) that the word "unmanufactured" applies only to reeds and does not cover bamboo. (T. D. 23530—G. A. 5083; February 15, 1902.)

Split bamboo, cut into lengths of 12 inches, for use in making brooms, is entitled to free entry under paragraph 700, act of 1897. Splitting bamboo does not constitute a manufacture of bamboo, as it does not change its name, character, or use.—*Brauss v. United States* (120 Fed. Rep., 208) cited and followed. (T. D. 24332—G. A. 5315; April 2, 1903.)

**Bamboo sticks, colored.**

Bamboo sticks stained or dyed are entitled to free entry under paragraph 700, act of 1897, as bamboo unmanufactured. To take bamboo out of the provisions of paragraph 700 it is necessary that it should be made into an article having a new name, character, and use, and its character as bamboo destroyed.—*Hart-ranft v. Weigmann*, (121 U. S., 609), G. A. 3398 (T. D. 16970), G. A. 3492 (T. D. 17175), and G. A. 5315 (T. D. 24332) cited and followed. (T. D. 24394—G. A. 5332; April 25, 1903.)

**Bananas, dried.**

Dried bananas are dutiable at 2 cents per pound under the provisions for "edible fruits \* \* \* when dried," etc., in paragraph 262, act of 1897, and are not free of duty under paragraph 559, which exempts "fruits or berries, green, ripe or dried, and fruits in brine."—*United States v. Wing Wo Chong* (98 Fed. Rep., 602) followed. (T. D. 24493—G. A. 5351; June 15, 1903.)

**Band saws, butchers'.** (See *Saws*.)

**Band steel for saws.** (See *Steel for band saws*.)

**Bandages of flannel or woolen cloth.** (See *Saddlery*.)

**Bands, lithographic, for cigars.** (See *Cigar labels*.)

**Bank bills.**

**Imported for deposit—**

Bank bills or currency imported for deposit in banks, consular invoices not required for. (T. D. 24583; July 22, 1903.)

**Bar iron, charcoal.** (See *Charcoal iron*.)

**Bar iron—Muck bars.**

Iron in the form of bars and known as muck bars is dutiable under the provision in paragraph 123, act of 1897, as bar iron, and is not dutiable as iron in "forms less finished than iron in bars and more advanced than pig iron" under paragraph 124 of said act.—*Milne v. United States* (115 Fed. Rep., 410) followed. (T. D. 24324—G. A. 5311; March 31, 1903.)

**Bar of the City of New York, Association of.** (See Books, public libraries.)

**Barb needles.**

Barb needles used for working unspun material not dutiable as needles, but as manufactures of metal. (T. D. 21505—G. A. 4528; August 15, 1899.)

**Barèges.**

Barèges, plain and bordered, with silk warp and wool weft, and which are used for veilings, wool being largely the component material of chief value, are dutiable under the appropriate paragraphs and provisions in Schedule K, act of 1897, and not under the provision for "veilings" in paragraph 390 of said act. (T. D. 19627—G. A. 4209; June 30, 1898.)

**Barium-coated paper.** (See Paper.)

**Bark extract for dyeing and tanning.** (See Dyeing and tanning, extracts for; Myrobalan extract.)

**Barrel staves.** (See Boxes and barrels; Staves.)

**Barrels and boxes from American shooks and staves.** (See Boxes and barrels.)

**Barrels containing lemons and oranges in brine.**

Barrels containing lemons and oranges in brine are not within the provisions of paragraph 205, act of 1897, imposing 30 per cent ad valorem upon barrels containing lemons and oranges, but are free as the usual coverings of their contents.—*Karthauss v. Frick* (14 Fed. Cas., 136); *United States v. Leggett* (66 Fed. Rep., 300); *In re Irsch*, G. A. 3350 (T. D. 16831); *In re Fernandez*, G. A. 5172 (T. D. 23853). (T. D. 24567—G. A. 5379; July 11, 1903.)

**Barrels containing pineapples.**

Barrels containing pineapples which are the usual and ordinary coverings in which such goods are imported are not subject to assessment of a separate duty under paragraph 205, act of 1897. (T. D. 21552; September 2, 1899.)

**Barrels, grape, capacity of.**

Capacity of grape barrels for assessment of duty under paragraph 265, act of 1897,  $2\frac{1}{2}$  cubic feet. (T. D. 20738; February 24, 1899.)

Method of admeasurement to be pursued in ascertaining cubical contents or capacity of grape barrels for purpose of correct assessment of duty.—T. D. 20738 construed. (T. D. 22297; June 14, 1900.)

Method of admeasurement; measurements to be ascertained by official measurers or gaugers, stationed at the respective ports, or by proper officials charged with such duties.—Department instructions (T. D. 20738) withdrawn. (T. D. 22818; circular 12, February 15, 1901.)

Where grapes have been imported in barrels, and the importer's protest alleges that the collector has assessed duty upon an erroneous and excessive ascertainment or estimate of the capacity of the barrels, the question raised is one relating to the amount of duty on imported merchandise, and so within the jurisdiction of the Board of Classification. This is particularly true where it appears that the ascertainment of capacity was not made by the surveyor of customs, or other officer authorized by law to measure packages. *In re Mercadante* (G. A. 3655) followed; *In re Yarnell* (G. A. 3282) distinguished.—The capacity of certain barrels containing Almeria grapes, and known as "25-kilo" barrels, found not to exceed 2 cubic feet. (T. D. 22767—G. A. 4857; January 29, 1901.)

Appeal directed from G. A. 4857; capacity of grape barrels. (T. D. 22819; February 15, 1901.)

Certain so-called "25-kilo" barrels, containing Almeria grapes, found to be of an average capacity of 2 cubic feet each.—*United States v. Bonanno* and *United States v. Mayer* (suits 3168 and 3169, unreported), affirming *In re Bonanno* (G. A. 4857), followed. (T. D. 23602—G. A. 5101; March 17, 1902.)

**Bars of iron and steel.** (See Metal bars.)**Baryta.**

Ground carbonate of baryta, or witherite, free of duty under paragraph 489, act of 1897. (T. D. 19947—G. A. 4243; August 22, 1898.)

Provisions of paragraph 489 of the free list, act of 1897, cover only that species of carbonate of baryta which is the natural mineral product known as witherite. The words in that paragraph "or witherite" limit its provisions to that particular variety of carbonate of baryta. Trade and commerce recognize two kinds of carbonate of baryta, and that species made artificially is always known as carbonate of baryta, precipitated, and paragraph 489 excludes it from its provisions.—United States *v.* Ducas (78 Fed. Rep., 339); G. A. 3779 and G. A. 3672 cited and followed; G. A. 4243 distinguished. (T. D. 23364—G. A. 5026; November 16, 1901.)

Paragraph 489, act of 1897, providing for the free entry of "baryta, carbonate of, or witherite," is not limited to the particular kind of carbonate of baryta known as witherite, but includes all carbonates of baryta, whether known by the name of witherite or not.—Gabriel *v.* United States (121 Fed. Rep., 208) followed; G. A. 5026 (T. D. 23364) reversed. (T. D. 24331—G. A. 5314; April 2, 1903.)

**Base bullion.**

Base bullion containing 85 per cent of lead and 15 per cent of nondutiable metals, or impurities, dutiable at rate of 2½ cents per pound under paragraph 182, act of 1897, on gross weight. (T. D. 20284; November 4, 1898.)

Base bullion in bars, containing gold, silver, lead, and small quantities of other metals, is not dutiable under paragraph 166, act of 1894, covering "lead in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured," which includes only commercially pure lead; nor is it dutiable *directly* under paragraph 165 of said act, covering "lead ore and lead dross, \* \* \* silver ores and all other ores containing lead," since it is not dross or an ore; but by virtue of the provisions of section 4 of said act it should be classified under said paragraph 165 at the rate of three-fourths of 1 cent per pound on the lead contained therein, being similar in material to the ores containing lead provided for in that paragraph.—In order to obtain the benefit of the similitude clause (section 4, act of 1894), it is not necessary that the importer should expressly refer to it in his protest. It is sufficient if he claims the merchandise to be dutiable under the proper paragraph of the tariff act, without expressly invoking the aid of this particular provision.—*In re Guggenheim Smelting Company* (112 Fed. Rep., 517; 50 C. C. A., 374) followed. (T. D. 23852—G. A. 5171; July 2, 1902.)

**Basic slag.**

Basic slag is dutiable under the provisions of paragraph 121, act of 1897, at the rate of \$1 per ton, and is not entitled to free entry as a substance used only for manure, under paragraph 639.—*Magone v. Heller* (150 U. S., 70) distinguished. (T. D. 22522—G. A. 4778; October 2, 1900.)

**Baskets.** (See, also, Ash splints; Hinoki mats and baskets.)

Baskets manufactured from chip, straw, willow, and wood are dutiable according to the rate provided for the single chief component contained therein. In ascertaining the chief component it is improper to group together all the components which are in their character wood, when any of them are separately provided for by name.—*In re Kursheedt Manufacturing Company* (54 Fed. Rep., 159); United States *v.* Klumpp (169 U. S., 209) distinguished; United States *v.* Field (85 Fed. Rep., 862) followed. (T. D. 22725—G. A. 4839; January 11, 1901.)

**Baskets—Continued.**

The provision of paragraph 206, act of 1897, for manufactures of willow, applies only to articles made wholly or in chief value of the material that is commercially known as willow. Chip baskets, though made of chip of willow, are dutiable under the provision of paragraph 449 for manufactures of chip.—*Erhardt v. Hahn* (55 Fed. Rep., 273), *Wolff v. United States* (71 Fed. Rep., 291), *Dejonge v. Magone* (159 U. S., 562), *Solomon v. Arthur* (102 U. S., 208), G. A. 4960 (T. D. 23170), G. A. 4550 (T. D. 21590), and G. A. 4578 (T. D. 21673) cited and followed. (T. D. 24811—G. A. 5495; November 27, 1903.)

**Bas-relief.** (See Reciprocity, Italy; Statuary.)

**Bastard Brazil nuts.**

Bastard Brazil nuts, so called, a variety of nuts gathered on the Brazilian border, somewhat resembling the well-known edible Brazil nuts of commerce, but unknown as such to trade, and not edible, are not entitled to free entry under paragraph 622, act of 1897, but are dutiable under paragraph 272 as nuts not specially provided for. (T. D. 22894—G. A. 4891; March 15, 1901.)

**Battenberg braids.** (See Braids.)

**Battenberg crochet cotton rings.** (See Crochet cotton rings.)

**Batting cotton, antiseptic.** (See Antiseptic cotton.)

**Bay and laurel leaves.**

Bay leaves free of duty as crude leaves under paragraph 548, act of 1897, and laurel leaves dutiable at the rate of 3 cents per pound as a spice not specially provided for under paragraph 287. (T. D. 19042; March 4, 1898.)

**Beaded and spangled feathers.** (See Feathers, spangled.)

**Beaded articles.**

Laces, including flouncings, insertings, gimps, nets or nettings, ornaments, and other articles, composed of a foundation of netting and other fabrics made wholly, or in chief value of silk, or of silk and cotton or other vegetable fiber or substances, ornamented or enriched with glass, gelatin, or metal beads, spangles, etc., in different colors, are dutiable at 35 per cent ad valorem under the provision in paragraph 354, act of 1894, for "manufactures \* \* \* known commercially as bead, beaded or jet trimmings or ornaments," and not at 50 per cent ad valorem, as assessed and as held by the Board in G. A. 3056, G. A. 3103, G. A. 3104, G. A. 3108, and G. A. 3195.—See *Morrison et al. v. United States*, C. C. A., 107 Fed. Rep., 113. (T. D. 23232—G. A. 4978; August 12, 1901.)

**Beaded curtains, bamboo and shell.** (See Bamboo, shell, and bead curtains.)

**Beaded curtains, rice.**

Strings of variegated beads, pendent from a wooden superstructure, made from cotton strings rolled in rice-flour dough, the dough being divided and stamped into form of beads, dutiable as beads at 60 per cent ad valorem under paragraph 408, act of 1897. (T. D. 19495—G. A. 4189; June 14, 1898.)

**Beaded trimming, jet ornaments, etc.**

Beaded trimming, jet ornaments, buckles, etc., imported under act of 1890, dutiable at 60 per cent ad valorem under paragraph 108 of said act. (T. D. 22945; April 5, 1901.)

**Beads, amber.** (See Beads, strung or threaded.)

**Beads and spangles in hat braids.** (See Hat braids, etc.)

**Beads as rosaries.** (See Rosaries.)

**Beads, coral.** (See Beads, strung or threaded; Coral beads, not threaded or strung.)

**Beads, not threaded or strung.**

Beads, not threaded or strung, composed of amethyst, garnet, crystal, or other so-called semiprecious stones, are dutiable under the initial provision of paragraph 408, act of 1897, at 35 per cent ad valorem, and not under the provision for precious stones in paragraph 435, nor for manufactures of garnet, crystal, etc., in paragraph 115 of said act. (T. D. 21054—G. A. 4419; April 21, 1899.)

**Beads, strung, made of dough paste.**

Beads of various colors made of dough paste or other plastic substance on threads or cords in lengths suitable for necklaces are dutiable at 60 per cent ad valorem either under paragraph 408 or paragraph 434, act of 1897, and not at 45 per cent ad valorem as manufactures of paste under paragraph 112, nor 20 per cent ad valorem as precious stones under paragraph 435 of said act. (T. D. 21287—G. A. 4458; June 15, 1899.)

**Beads, strung, metal.**

Strung metal beads are not dutiable as articles composed of beads, but are dutiable at the rate of 45 per cent ad valorem under paragraph 193, act of 1897, as manufactures of metal.—*Steinhardt v. United States*, 113 Fed. Rep., 996. (T. D. 23681—G. A. 5126; April 16, 1902.)

**Beads, strung or threaded.**

Beads made of amber, and also of metal, strung on threads or cords, either in strings or bunches, are dutiable at 60 per cent ad valorem under the provision in paragraph 408, act of 1897, for "other articles \* \* \* composed wholly or in part of beads \* \* \* made of glass, metal, or other materials," and not according to component material. (T. D. 21053—G. A. 4418; April 20, 1899.)

Strung beads are dutiable according to material out of which they are manufactured. *Steinhardt v. United States* (113 Fed. Rep., 996).—Strung beads made of colored glass, wherein the coloring does not amount to ornamentation or decoration, are dutiable at the rate of 45 per cent ad valorem under paragraph 112, act of 1897. *Koscherak v. United States* (98 Fed. Rep., 596) and G. A. 4769.—Strung beads made of paste in imitation of pearls are dutiable under paragraph 112 at 45 per cent ad valorem, and strung beads made of coral are dutiable under paragraph 115 at 50 per cent ad valorem. (T. D. 23794—G. A. 5162; June 7, 1902.)

Strung beads composed of metal, with one of the strings passed through and over the beads so as to keep them in place and prevent their sliding along the string, are dutiable as manufactures of metal under paragraph 193, act of 1897, at 45 per cent ad valorem, and not as articles composed of beads.—G. A. 5126 followed. (T. D. 24013—G. A. 5210; October 14, 1902.)

Temporarily strung metal beads are dutiable under paragraph 193, act of 1897, as manufactures of metal, not specially provided for, and not under either of the provisions of paragraph 408 of said act for "beads of all kinds, not threaded or strung," and "other articles not specially provided for \* \* \* composed wholly or in part of beads."—*Steiner v. United States* (66 Fed. Rep., 726; C. C. A., 79 *id.*, 1003), *Steinhardt v. United States* (113 *id.*, 996), G. A. 876 (T. D. 11885), G. A. 5126 (T. D. 23681), G. A. 5162 (T. D. 23794), and G. A. 5210 (T. D. 24013) followed. (T. D. 24512—G. A. 5360; June 23, 1903.)

**Bean cake.**

A Chinese edible invoiced as bean cake, not made from beans but from the taro root, dutiable at 40 per cent ad valorem as prepared vegetables. (T. D. 19095—G. A. 4094; March 11, 1898.)

Bean cake, bean stick, and potato cake, made by grinding beans or other vegetable substances into flour and applying further processes resulting in articles

**Bean cake**—Continued.

in which all resemblance to the original vegetable is lost, and, apparently, its taste, and which have a different name and character, and probably a different use, from that of the vegetable, are dutiable as nonenumerated manufactured articles at 20 per cent ad valorem under section 6, act of 1897, and not as "vegetables prepared or preserved" at 40 per cent ad valorem under paragraph 241.—*In re Kwong Yuen Hing Company*, G. A. 5117 (T. D. 23639), and other cases overruled. (T. D. 24513—G. A. 5361; June 23, 1903.)

**Bean stick.**

Bean stick, prepared or preserved, when imported otherwise than in "tins, jars, bottles, or similar packages," is properly dutiable at the rate of 40 per cent ad valorem under the provisions of paragraph 241, act of 1897. (T. D. 23639—G. A. 5117; April 1, 1902.)

T. D. 8819, T. D. 10243, and T. D. 14618 to be followed according to kind of bean stick, and T. D. 19095 as to bean cake. (T. D. 23457; January 8, 1902.)

**Beans, pease, and mushrooms in bottles.** (See Bottles.)**Beans, salted.** (See Salted beans.)**Beans, vanilla.** (See Vanilla beans.)**Bearing surfaces.**

Agate, for clocks and compasses. (See Agate.)

Garnet, for music boxes. (See Garnet, manufactures of.)

**Bed feathers, old.** (See Feathers.)**Beds and pillows, feather.** (See Feather beds and pillows.)**Bedsets.** (See Lace articles.)**Beef, exportation of.**

Meat not marked in accordance with order of Secretary of Agriculture dated March 9, 1897, and which is not accompanied by a certificate of inspection, shall be classed as uninspected beef, and will not be allowed exportation to European ports unless the meat, after being unpacked and inspected, is found not to be beef. (T. D. 19929; August 23, 1898.)

**Beer.**

Filling bottles with, not a manufacture. (T. D. 23511; February 7, 1902. T. D. 23524; February 14, 1902.)

**Beer, ale, and stout, gauge of bottles.** (See Gauge of bottles, etc.)**Beer mugs.**

Beer mugs, consisting of a decorated earthenware mug with a metal lid attached by a metal arm to the handle of the mug, are dutiable at 45 per cent ad valorem under paragraph 193, act of 1897, as in chief value of metal, and not under paragraph 96, act of 1897, as earthenware decorated.—G. A. 846 (T. D. 11855), G. A. 2246 (T. D. 14317), G. A. 2410 (T. D. 14688), and protest 46897 *b* (unpublished) noted. (T. D. 24843—G. A. 5509; December 15, 1903.)

**Beeswax, yellow substance resembling.** (See Coal-tar dye.)**Beet and cane sugars.**

Identification of cane and beet sugars. Circular 105 of 1903 modified and section 5 thereof suspended. (T. D. 24697; circular 116, October 5, 1903.)

**Beet root.**

Beet root, cut in small pieces and kiln dried, dutiable at 40 per cent ad valorem under paragraph 241, act of 1897, as "vegetables, prepared or preserved." (T. D. 21965; January 31, 1900.)

**Beet-root sugars.** (See Sugar.)



**Beets, sliced and dried.**

Beets, sliced and dried, dutiable at 40 per cent ad valorem under paragraph 241, act of 1897, as prepared vegetables. (T. D. 20172—G. A. 4290; October 7, 1898.)

**Belgian sugars.** (See Sugar.)**Belladonna leaves in alcohol.** (See Herbs in alcohol.)**Belladonna root.** (See Crude drugs; Herbs in alcohol.)**Belting, silk.** (See Silk belting.)**Belting, tuno.** (See Balata sheets.)**Belts as jewelry.** (See Jewelry.)**Benevolent societies, regalia of.** (See Regalia.)**Bengal sticks.** (See Fireworks.)**Bengalines.** (See, also, Silk and wool fabrics.)

Bengalines, a fabric composed of silk and wool, silk chief value, dutiable at 45 per cent ad valorem under paragraph 302, act of 1894, as manufactures of silk. (T. D. 20566; January 19, 1899.)

**Berries, edible, in natural condition.** (See Foxberries.)**Betanaphthol.** (See Medicinal preparations, etc.)**Beveled cylinder glass.** (See Glass, cylinder.)**Bibulous paper bound in books.** (See Paper.)**Bicycle cement.**

Bicycle cement manufactured from india rubber dutiable at 20 per cent under paragraph 89, act of 1897. (T. D. 19350—G. A. 4141; May 13, 1898.)

**Bicycle lantern lenses.** (See Glass lenses.)**Bicycle leggings or hose.**

Articles of cotton, the top portion being turned down or doubled, and the bottom narrowed, hemmed, and seamed so as to form a loop into which the wearer's foot is to be inserted, and which are fashioned or shaped by cutting and seaming, and not on a knitting machine or frame, are not "stockings, hose, or half hose, selvedged, fashioned, narrowed," etc., but are wearing apparel of cotton not specially provided for, dutiable at 50 per cent ad valorem under paragraph 314, act of 1897. (T. D. 20654—G. A. 4345; January 26, 1899.)

**Bicycle protectors.** (See Fireworks.)**Bicycles.** (See, also, Household effects.)

Bicycles brought by members of the Canadian Wheelmen's Association, the League of American Wheelmen, and the Cyclists' Touring Club entitled to conditional free entry from any country or place contiguous or not to the United States. (T. D. 21137; May 12, 1899.)

Bicycles free of duty as "vehicles" under paragraph 474, act of 1897, when brought by persons emigrating to the United States. (T. D. 18875; January 26, 1898. T. D. 18886; January 28, 1898.)

Bicycles may be admitted free of duty on the frontier on proof of American origin submitted to collector.—Regulation evidence (T. D. 16794) waived. (T. D. 21214; June 3, 1899.)

Bicycles not free as personal effects, but free on reimportation if of domestic manufacture. (T. D. 18886; January 28, 1898.)

Bicycles not personal effects under paragraph 697, act of 1897. (T. D. 19446—G. A. 4163; June 1, 1898.)

Free entry of bicycles of Canadian Wheelmen's Association. (T. D. 19428; circular 96, June 2, 1898.)

**Bicycles—Continued.**

Free entry of tourists' bicycles. (T. D. 19428; circular 96, June 2, 1898. T. D. 20108; circular 176, September 29, 1898. T. D. 22017; circular 24, February 19, 1900. T. D. 23766; circular 57, June 3, 1902. T. D. 24006; circular 127, October 16, 1902.)

**Billiard chalks.**

Boxes made of collodion and containing small pieces of billiard chalk, the boxes being designed to be used with the chalk, are dutiable, with their contents, according to the component material of chief value.—United States *v.* Matthews (78 Fed. Rep., 345) cited and followed. (T. D. 22505—G. A. 4771; September 25, 1900.)

**Bills of lading.** (See, also, Invoices.)

Bills of lading may be waived only on entries for drawback on bags exported with grain when the drawback is claimed by the manufacturers and not by the exporters of the bags. (T. D. 20145; October 10, 1898.)

Bills of lading necessary for entry of imported merchandise. (T. D. 22296; June 1, 1900.)

Bills of lading, indorsement by officers and agents of a corporation of, covering merchandise exported with benefit of drawback. (T. D. 22566; October 26, 1900.)

Certification of authority to indorse bills of lading in drawback cases. (T. D. 22717; circular 2, January 12, 1901.)

Export, stamps not required on. (T. D. 23032; May 8, 1901.)

Indorsement of power of attorney on, etc., invalid. (T. D. 23259; August 30, 1901. T. D. 23273; September 12, 1901.)

Original bills of lading and importers' duplicate invoices should be retained on the files of the custom-house. (T. D. 24208; February 4, 1903.)

Signing of, for drawback purposes. (See Drawback, bills of lading.)

**Bill of sale.**

Not to be treated as an invoice. (T. D. 23789—G. A. 5157; June 4, 1902.)

**Bills of sale and invoices.** (See Invoices.)**Binders' twine.**

Binders' twine dutiable at the rate of 45 per cent ad valorem under paragraph 347, act of 1897, as manufactures of hemp not specially provided for. (T. D. 18850; January 21, 1898.)

Binding twine imported from Mexico free of duty under paragraph 491, act of 1897, as no duty is imposed by that country on such article. (T. D. 20910; March 28, 1899.)

Binding twine may be imported from Canada free of duty under paragraph 491, act of 1897, as no duty is imposed by that country on such article. (T. D. 20897; March 23, 1899.)

**Binding, skirt.** (See Skirt binding.)**Bindings, silk and cotton.**

Plain, closely woven articles, resembling plain ribbons, about one-half to one inch in width, the edges or borders of which are perfectly even and straight, are dutiable under the provisions for "bindings" in paragraphs 320 and 389, act of 1897, and are not dutiable under the provisions for "galloons" in paragraphs 339 and 390 of said act. (T. D. 18981—G. A. 4079; February 11, 1898.)

**Bird cages, small.**

Diminutive bird cages, made of tin and intended to be used exclusively by children as playthings, are dutiable as toys under paragraph 418, act of 1897. (T. D. 23165—G. A. 4955; July 1, 1901.)

**Birds.** (See Animals and birds.)

**Birds, game, importation of eggs of.** (See Animals and birds.)

**Birds' nests, Chinese.**

Chinese birds' nests dutiable at 20 per cent ad valorem as unenumerated manufactured articles under section 6, act of 1897. (T. D. 22054; March 6, 1900.)

**Birmingham gauge.** (See, also, Wire gauge.)

Certain merchandise not to be measured by. (T. D. 22761—G. A. 4851; January 25, 1901.)

**Bismuth.** (See Medicinal preparations, etc.)

**Bit covers, rubber.** (See Rubber bit covers.)

**Bits for bridles.** (See Saddlery.)

**Bitter almonds.** (See Almond oil, artificial; Nitrobenzol.)

**Bitter oranges in tins.** (See Oranges, bitter, in tins.)

**Bitters.**

**Boonekamp.** (See Reciprocity, Germany.)

**Fernet.** (See Fernet bitters.)

**Gauge of bottles containing.** (See Gauge of bottles, etc.)

**Bitumen.**

**Crude.** (See Natural gas.)

**Mineral substance manufactured—**

“Pure bitumen damp course,” so called, a manufactured article of which bitumen is the component material of chief value, is dutiable at 35 per cent ad valorem under the provisions of paragraph 97, act of 1897, and not, as claimed, at 20 per cent ad valorem as a nonenumerated manufactured article under section 6 of said act. (T. D. 21343—G. A. 4470; June 29, 1899.)

**Black adhesive felt.** (See Felt, black adhesive.)

**Black-eyed marrowfat pease.** (See Pease.)

**Black grain tin.** (See Tin dross.)

**Blacking.** (See Shoe polish.)

**Blackleg vaccine.** (See Needles imported with vaccine virus; Vaccine.)

**Black not a color.**

Plain “black” is not a “color” within meaning of paragraph 100, act of 1897. (T. D. 24547—G. A. 5367; July 2, 1903.)

**Blades, foil.** (See Foil blades.)

**Blades, hoe.** (See Forgings.)

**Blades, knife.** (See Knives, blades, and parts of.)

**Blaine, Wash.**

Port from which goods may be forwarded to the British possessions. (T. D. 21829; December 11, 1899.)

**Blank checks returned.** (See Domestic goods returned.)

**Blankets.**

**Cotton and wool.** (See Cotton blankets.)

**Horse.** (See Horse blankets.)

**Jute and cattle hair.** (See Horse blankets.)

**Mexican zerapes.** (See Mexico, blankets.)

**Steaming.** (See Wool.)

**Blanks.**

**Button.** (See Button blanks.)

**Glass.** (See Glass blanks.)

**Razor cases.** (See Coverings.)

**Blasting caps.** (See Explosives.)

**Blattfiltermasse.** (See Paper.)

**Bleached cotton cloth.** (See Cotton.)

**Blinds, Lancaster window.** (See Cotton, cloth filled or coated.)

**Bloater paste.** (See Paste, anchovy and bloater.)

**Blocks.**

**Gun.** (See Gun blocks.)

**Match.** (See Match blocks.)

**Blood albumen.** (See, also, Albumen.)

Blood albumen distinguished from dried blood, and dutiable at 3 cents per pound under paragraph 245, act of 1897. (T. D. 21379—G. A. 4485; July 11, 1899.)

**Blood char.**

Blood char, used for decolorizing saline, saccharine, and other solutions, composed wholly or chiefly of carbon, dutiable at 35 per cent ad valorem under paragraph 97, act of 1897. (T. D. 19250—G. A. 4127; April 15, 1898.)

**Blown glassware.** (See Glass blanks; Glassware, blown and opal; Paper weights.)

**Blueberries and raspberries.**

Ripe blueberries and raspberries held to be specially provided for under paragraph 262, act of 1897, as "berries, edible, in their natural condition," dutiable at 1 cent per quart. (T. D. 19532—G. A. 4195; June 20, 1898.)

**Blueberries, canned.** (See Fruits preserved in their own juice.)

**Bluefields, Nicaragua.**

Disinfection of hides from, required. (T. D. 23392; December 7, 1901.)

**Blue-print paper.**

Paper used for making blue-print paper is not dutiable as plain basic photographic paper under paragraph 398, act of 1897. Such papers are of the class suitable for printing books and are dutiable under paragraph 396 if valued above 5 cents per pound at the rate of 15 per cent ad valorem. (T. D. 23378—G. A. 5031; November 21, 1901.)

**Board of General Appraisers.** (See, also, Appeals; General appraiser, appeal from; Legality of reappraisement proceedings.)

**Additional board for consideration of reappraisement cases—**

Treasury decision 18829; January 18, 1898.

**Appeal from decision of—**

Appeal taken by collector from decision of Board of General Appraisers, first, because decision would result in levying duty on less than correct and legal invoice value, and, second, because no grounds are stated for such decision, and no facts are shown therein as to nature of case. (T. D. 18860; January 24, 1898.)

**Board of Review, decisions of quorum—**

A full Board of Review, constituted under section 13 of the customs administrative act of June 10, 1890 (26 U. S. Stat., 131), consists of three General Appraisers; but a quorum of such Board may consist of only two members, and a decision made and signed by such quorum of two is regular, legal, and binding on all interested parties. Where goods described on an invoice as of the same kind and value are appraised by a Board of Review at different market values, such decision is final and conclusive, in the absence of fraud or irregularity in the proceedings. (T. D. 21785—G. A. 4604; November 17, 1899.)

**Board of General Appraisers—Continued.****Boards Nos. 1, 2, and 3—**

Establishment of Boards Nos. 1, 2, and 3 under Department regulations (T. D. 24861) of December 26, 1903. (T. D. 24863; December 31, 1903.)

**Customs Regulations, 1899—**

Articles 1711 to 1734 amended and article 1747 repealed. (T. D. 24861; December 26, 1903.)

**Filing of official return.** (See Handkerchiefs.)**Finality of Board decisions—Illegal reliquidation—**

The decision of the Board of Classification as to the issues raised by a protest is "final and conclusive," except when an application for review is made in the manner provided by section 15, act of June 10, 1890 (26 U. S. Stat., p. 131); and the action of a collector of customs in assuming to reliquidate an entry otherwise than in accordance with the mandate of the Board, no appeal having been taken from the Board's decision, is null and void. (T. D. 24459—G. A. 5346; May 27, 1903.)

**Findings of, in tea-rejection cases.** (See Tea.)**Forwarding of merchandise for examination by Board—**

Treasury decision 23436; December 24, 1901.

**Jurisdiction** (see, also, Discriminating duty; Orange boxes; Porto Rico)—

Board of Classification has authority, within its discretion, to apply to a given case testimony taken in a previous case where the issues in the two cases are substantially the same. (T. D. 21408—G. A. 4494; July 15, 1899. T. D. 24715—G. A. 5437; October 6, 1903.)

Board of General Appraisers has no jurisdiction over protests against payment of appraised value of seized goods filed under section 14, act of June 10, 1890, in cases of goods seized for forfeiture by condemnation proceedings of any kind. (T. D. 21937; January 22, 1900.)

Forfeiture: The mere fact that an action for the forfeiture of imported merchandise is pending in a United States district court does not operate to oust the jurisdiction of the Board of Classification over a protest, duly filed, against the liquidation of the entry by the collector, and the ascertainment of the rate and amount of duty accruing on such merchandise.—Where it is made to appear that, in any case pending before this Board, the decision of the cause will involve directly or collaterally the determination of some issue in a suit for forfeiture pending in a United States district court, the Board will continue the case until the final judgment of the court is ascertained.—The forfeiture and sale by the United States of imported merchandise for undervaluation under the provisions of section 7 of the customs administrative act of 1890 does not relieve the importer from the liability for duties thereon. The obligation to pay the duty is incurred by the act of importation, and the importer is not relieved from such obligation by the violation of a different provision of the customs law, although he thereby incurs as a penalty a forfeiture of the entire importation.—*United States v. One Case Paintings* (99 Fed. Rep., 426; 39 C. C. A., 586); *Gray v. United States* (113 Fed. Rep., 213, affirming 107 Fed. Rep., 104) followed. (T. D. 23749—G. A. 5147; May 24, 1902.)

Hawaii: The Board of General Appraisers is not vested with jurisdiction to determine question whether merchandise is imported. Under the joint resolution of July 7, 1898, duties were properly assessable on merchandise imported from Hawaii until the customs relations were changed by Congress. (T. D. 23465; January 14, 1902.)

**Board of General Appraisers—Continued.****Jurisdiction—Continued.**

Hawaii: The Board of Classification has no jurisdiction in a case relating to a cargo of merchandise brought from the Hawaiian Islands to San Francisco after the passage of the act providing a government for the Territory of Hawaii, approved April 30, 1900 (31 U. S. Stat., 141). *Insular Tariff Cases* (182 U. S., 221) followed.—FISCHER, G. A., dissenting, holds (1) That where the sole question raised in a protest is as to whether or not the merchandise has been imported, the Board of General Appraisers has no jurisdiction. (2) That where two questions are raised, one as to whether the merchandise has been imported and the other as to the value of the goods or as to the rate and amount of duty assessable thereon, the Board has jurisdiction. (T. D. 23560—G. A. 5092; March 1, 1902.)

Head-money tax: Section 14, customs administrative act of June 10, 1890, authorizing the Board of Classification of United States General Appraisers to decide cases arising on protests against decisions of the collectors of customs "as to the rate and amount of duties chargeable upon imported merchandise, including all dutiable costs and charges, and as to all fees and exactions of whatever character (except duties on tonnage)," does not give said Board jurisdiction of cases where protest is made against the exaction of the so-called head-money tax collected "for each and every passenger who shall come by steam or sail vessel from a foreign port to any port in the United States," as required by the act of August 3, 1882 (22 Stat., 214; U. S. Comp. St. 1901, p. 1288), as amended by the act of August 18, 1894 (28 Stat., 390; U. S. Comp. St. 1901, p. 1303).—*In re Forget*, G. A. 2835 (T. D. 15525), followed. (T. D. 24625—G. A. 5408; August 17, 1903.)

Philippine Islands: Merchandise coming into the United States from the Philippine Islands which is the growth and product of said islands, on and after March 8, 1902, is, by virtue of section 2 of the act of that date, properly subjected to 75 per cent of the rates of duty required to be collected under the act of 1897.—Under section 8, act of March 8, 1902, applying the provisions of the customs administrative act of June 10, 1890, as amended by the tariff act of 1897, to articles imported into the United States from the Philippine Islands, the jurisdiction of the Board of General Appraisers is extended to all cases involving the assessment of duty on such articles.—*Downes v. Bidwell* (182 U. S., 244; 21 S. C. R., 770) and *In re Mendy* (G. A. 5116) followed. (T. D. 24051—G. A. 5226; November 12, 1902.)

Philippine Islands: As between the contracting sovereigns, a treaty, when ratified, relates back to the time of signing, although in respect to private rights the treaty does not take effect until the exchange of ratifications. *Ex parte Ortiz* (100 Fed. Rep., 962).—Tobacco brought from the Philippine Islands more than three months after the signing of the treaty of Paris, on December 10, 1898, but before the exchange of ratifications, is not an "article imported from a foreign country," within the meaning of the enacting clause of the tariff act of 1897; and the Board of Classification has no jurisdiction over a case involving an exaction of duties on such tobacco, paid under protest.—Since the passage of the Philippine act of March 8, 1902, the jurisdiction of the Board would extend to articles coming into the United States from the Philippine Islands. (T. D. 23638—G. A. 5116; April 1, 1902.)

Philippine Islands: Under the provisions of section 14 of the customs administrative act of June 10, 1890, the jurisdiction of the Board of Classification of the United States General Appraisers does not extend to an appeal from a decision of collectors of customs on goods imported from the Philippine Islands when the preliminary question is whether those places were foreign countries

**Board of General Appraisers—Continued.****Jurisdiction—Continued.**

within the meaning of the tariff laws.—The *Insular Cases* (182 U. S., 221; 21 Sup. Ct. Rep., 742) and *In re Goetze* (G. A. 4967) followed; *In re Goetze* (G. A. 4658) and *In re Crossman* (G. A. 4735) overruled. (T. D. 23417—G. A. 5042; December 11, 1901.)

Porto Rico: The jurisdiction of the Board of General Appraisers, as conferred by section 14, act of June 10, 1890, does not extend to a review of the action of a collector of customs in exacting duties on goods brought from Porto Rico to the United States after the proclamation by the President of the treaty of peace with Spain, when the sole question involved is whether Porto Rico is a foreign country within the meaning of the tariff laws.—*Insular Tariff Cases*, 21 Sup. Ct. Rep., 742 *et seq.* (T. D. 23191—G. A. 4967; July 16, 1901.)

Porto Rico: Under section 14 of act of April 12, 1900, the Board of Classification has jurisdiction to examine and decide protest cases arising upon decisions of collectors of customs on the island of Porto Rico as to the rate and amount of duties upon merchandise imported into that island from foreign countries.—*In re Fritze* (G. A. 4739) followed. (T. D. 23269—G. A. 4988; September 9, 1901.)

Protest: Where a protest against the decision of a collector of customs as to the rate and amount of duty on imported merchandise raises a question as to the jurisdiction of the Board of United States General Appraisers, the decision of such question can only be properly made by the Board itself and the Federal courts on appeal; and it is the duty of the collector to transmit the papers to the Board for decision, irrespective of his opinion as to whether or not the jurisdiction of the Board extends to such a controversy. (T. D. 23791—G. A. 5159; June 4, 1902.)

Protest: Where a protest relates to subject-matter which is not, in contemplation of law, "imported merchandise," the case will be dismissed for want of jurisdiction, irrespective of the correctness of the collector's action. (T. D. 24002—G. A. 5208; October 9, 1902.)

Seized goods: The jurisdiction of the Board of Classification does not extend to a case involving the dutiability of merchandise which has been smuggled or otherwise introduced surreptitiously into the country, without entry at any custom-house. It is the duty of a collector of customs to transmit all protest cases arising before him to the Board, irrespective of his opinion as to the jurisdiction of the Board over the case.—*United States v. One Case Paintings* (99 Fed. Rep., 426; 39 C. C. A., 586); *Gray v. United States* (113 Fed. Rep., 213, affirming 107 Fed. Rep., 104). (T. D. 24014—G. A. 5211; October 15, 1902.)

The action of a collector of customs in requiring that an internal-revenue stamp be affixed to an entry of imported merchandise does not raise a question cognizable by the Board of Classification of United States General Appraisers under their jurisdiction to review protests against the decision of the collector "as to all fees and exactions," under section 14, act of June 10, 1890. (T. D. 20129—G. A. 4283; September 29, 1898.)

The jurisdiction of the Board of Classification, as conferred by section 14, act of June 10, 1890, extends only to the review of the "decision of the collector as to the rate and amount of duties," etc.; it does not include a case where the collector reliquidates an entry under orders from the Secretary of the Treasury by virtue of some special legislative authority empowering the Secretary to make such an order. In such case the collector is the mere agent of the Secretary, and the decision reached is not "the decision of the collector," but that of the

**Board of General Appraisers—Continued.****Jurisdiction—Continued.**

Secretary. *In re Riker*, G. A. 3815; *United States v. Leng*, 18 Fed. Rep., 15.—The Board will not consider the propriety of a reliquidation made under a Department order by the authority vested in the Secretary by the proviso to section 25, act of 1894, relating to the value of foreign coins, and authorizing the assumption of values therefor different from those estimated by the Director of the Mint and promulgated quarterly by the Secretary of the Treasury. (T. D. 20134—G. A. 4288; October 4, 1898.)

The jurisdiction of the Board of Classification extends to the determination of the question whether merchandise that has been brought into a port of the United States comes from a foreign country or from another United States port; but if the Board finds the latter alternative to be true, it must dismiss the case for want of jurisdiction. —FISCHER, G. A., dissenting on question of jurisdiction. (T. D. 23588—G. A. 5097; March 11, 1902.)

Theft of imported goods while within the limits of a port of entry, and before the same have been landed under the supervision of the officers of the customs, is not a "casualty" within the meaning of section 2984 of the Revised Statutes, and a protest asking relief from payment of duties on goods thus stolen presents a case within the jurisdiction of the Board of Classification. (T. D. 24511—G. A. 5359; June 23, 1903.)

**Proof of lost papers—**

The Board of Classification has the power which belongs to a court to allow the substitution of a copy for the original of a document forming part of the record of a case before it when such original is proved to have been lost.—*Marine v. Lyon*, 65 Fed. Rep., 992; 13 C. C. A., 268. (T. D. 23167—G. A. 4957; July 1, 1901.)

**Reappraisements by Board of Appraisers.** (See Reappraisements.)**Reorganization of Board—**

Boards Nos. 1, 2, and 3 designated. (T. D. 24861; December 26, 1903.)

**Reports of appraisal and reappraisal.** (See Appraisalment.)**Special hearings—**

A special hearing will not ordinarily be granted by the Board of Classification where a protest raises only questions of law which have already been adjudicated and settled, especially where the hearing applied for must be held at a distant port. (T. D. 23111—G. A. 4940; June 10, 1901.)

**Testimony—**

The Board of Classification possesses the power, and the practice is usually followed, to allow testimony taken in one case to be applied to another when the merchandise in both cases is of the same character. (T. D. 21408—G. A. 4494; July 15, 1899. T. D. 24715—G. A. 5437; October 6, 1903.)

**Transmission of samples to.** (See Samples.)**Board of tea experts.**

Appointment of board to prepare standards for 1899. (T. D. 20574; January 20, 1899.)

Appointment of board to prepare standards for 1900. (T. D. 21997; February 9, 1900.)

Appointment of board to prepare standards for 1901. (T. D. 22855; March 6, 1901.)

Appointment of board to prepare standards for 1902. (T. D. 23509; February 7, 1902.)

Appointment of board to prepare standards for 1903. (T. D. 24093; December 13, 1902.)

McMurray, George N., added to. (T. D. 21997; February 9, 1900.)



**Boars, wild.** (See Swine.)

**Boas and muffs of dressed lambskin.** (See Wearing apparel.)

**Bobbins, linen.** (See Linen bobbins.)

**Boch tiles.** (See Tiles.)

**Boiler-plate shearings.** (See, also, Scrap steel.)

Boiler-plate shearings, steel cut to specified dimensions, having a greater value than that for waste or refuse steel, and fit for other purposes besides remanufacture, dutiable in accordance with the provisions of paragraph 135, act of 1897. (T. D. 21808; November 29, 1899.)

Boiler-plate shearings dutiable at \$4 per ton as scrap steel fit only for remanufacture, under paragraph 122, act of 1897. (T. D. 23843; July 5, 1902.)

**Boiler tubes.** (See Tubes.)

**Boilers, cylinders for.** (See Tubes.)

**Boleros.** (See Cotton, boleros; Wearing apparel.)

**Bolivia.**

Parcels-post convention with. (See Parcels-post.)

**Bolting cloth.** (See Cloth, bolting; Metal gauze.)

**Bombs, Chinese.**

Chinese bombs and similar fireworks, whereof the component material of chief value is an explosive substance, dutiable at 8 cents per pound, including weight of all coverings, wrappings, and packing material, under paragraph 420 and section 7, act of 1897. (T. D. 22498; September 19, 1900.)

Chinese bombs and similar fireworks dutiable under paragraph 208 or 407, or under paragraph 420 and section 7, act of 1897, according to whether the component material of chief value thereof shall be found to be wood, paper, or an explosive substance.—T. D. 22498 cited and followed. (T. D. 23218; August 1, 1901.)

Chinese bombs composed of gunpowder and bamboo, the bamboo being the component of chief value, are dutiable as manufactures of wood under paragraph 208, act of 1897, and are not dutiable by similitude to firecrackers. (T. D. 24083—G. A. 5237; December 5, 1902.)

**Bonbon boxes of metal, egg-shaped.**

Egg-shaped bonbon boxes of metal to be sold from a mechanical device in the form of a hen, on depositing a coin, are dutiable as toys under paragraph 418, act of 1897, at 35 per cent ad valorem.—G. A. 4973 (T. D. 23197) and *United States v. Schwartz* (76 Fed. Rep., 452) cited and followed; G. A. 3507 (T. D. 17245) distinguished. (T. D. 24785—G. A. 5477; November 13, 1903.)

**Bond, goods in, during change of tariff act.** (See Goods in bond, etc.)

**Bond to produce oath, etc.** (See Declarations.)

**Bond to produce proof.**

Where bond is given by an importer for the production of the documents required for proof of returned American goods, or where the giving of such bond is waived by the collector, the importer is entitled to the benefit of such proof if produced within the time allowed; and it is error for the collector to treat the goods as of foreign origin. (T. D. 23557—G. A. 5089; February 27, 1902.)

**Bonded manufacturing warehouses, marking of goods in.** (See Marking of imported goods.)

**Bonded smelter, lead produced in.** (See Lead produced in bonded smelter.)

**Bonded smelter, sampling of lead-bearing ores.** (See Lead-bearing ores.)

**Bonded warehouse.** (See Warehouse.)

**Bonding privilege.**

Merchandise in bonded manufacturing warehouse not subject to three years' limitation of the bonding privilege. (T. D. 18868; circular 19, January 26, 1898.)

**Bonds.** (See, also, Attorneys; Declarations; Expositions; Drawback.)

A general bond can not be given in lieu of an individual bond for warehousing, transportation, and exportation of imported goods. (T. D. 20739; February 24, 1899.)

Amendment of Customs Regulations, 1892, relating to time for which general bonds for delivery of unexamined packages of merchandise shall run. (T. D. 20693; February 13, 1899.)

Animals for exhibition. (See Expositions.)

Bond: Accepted offers of compromise of suits on bonds for duties will be deposited to the credit of duties. (T. D. 23241; August 19, 1901.)

Bond: Amendment of the special form of bond set out in T. D. 22463, substituting ninety days for the period of thirty days prescribed in said form within which collectors of customs shall be notified that the machinery therein mentioned has been set up at the place of destination. (T. D. 22480; September 11, 1900.)

Bond: Amendment of paragraph 5 of Department's regulations of April 24, 1903 (T. D. 24381), acceptance of a voluntary bond for production of pedigree certificates, without payment of duty, or payment of estimated duties, and filing of stipulation. (T. D. 24772; November 11, 1903.)

Bond: Form of special bond required in cases where application is made for privilege of having machinery examined and appraised at place of delivery or destination under T. D. 16135. (T. D. 22463; August 29, 1900.)

Bond: T. D. 5680, requiring a deposit of a certain sum to defray the expenses of the examiner in case of the examination of merchandise at a place other than the port of importation, is impliedly revoked by T. D. 16135 and T. D. 22463, which provide for the filing of a special bond, conditioned that all expenses shall be paid by the importer in such cases. (T. D. 24221; February 11, 1903.)

Bonds conditioned for delivery of residue of cargo may be used in case of Canadian vessels on the northern, northeastern, and northwestern frontiers. (T. D. 19959; August 30, 1898.)

Bonds covering animals imported under provisions of paragraph 474, act of 1897, may be canceled on production of proper certificates of landing abroad, without limiting the exportation to the port of importation. (T. D. 22848; March 1, 1901.)

Bonds covering merchandise forwarded under section 3005, Revised Statutes, and exported by sea on established lines may be canceled on certificates of the collector at port of exit. (T. D. 22904; March 21, 1901.)

Bonds to contain limitation of eight years for exportation of articles manufactured in bonded manufacturing warehouse. Regulations of 1899 amended. (T. D. 23127; June 17, 1901.)

Cancellation and extension of bonds, applications for, must state grounds verified by oath or affirmation. (T. D. 23200; July 24, 1901.)

Cancellation of bonds covering goods shipped to Mexico on certificate of inspection at frontier port and landing certificate issued by collector at foreign port. (T. D. 22408; August 7, 1900.)

Chinese persons who were citizens of the former Hawaiian Republic on August 12, 1898, and who have not since abandoned or lost their rights as such, are citizens of the United States, and, if residents of the Territory of Hawaii, may be accepted as sureties on customs bonds. (T. D. 22776; February 2, 1901.)

**Bonds—Continued.**

Execution of customs bonds: 1. *Individual* sureties on customs bonds are not compelled to file sworn lists of their assets and liabilities, but the justification of such sureties is required on Form 309, in accordance with the provisions of article 997, Customs Regulations, 1892. In the case of a *corporate* surety or surety company operating under the act of August 13, 1894, the written authority of the Attorney-General of the United States for said corporation or company to transact business thereunder is evidence of the fact that a sworn statement of its assets and liabilities has been lodged with the Attorney-General in accordance with section 3 of said act. (See T. D. 19339.) 2. A sworn statement of the surety, together with a personal examination of his property qualifications, is required before he is finally accepted as such, and in the performance of said duty for the purpose of verification, or to satisfy themselves of the solvency of sureties, collectors of customs are expected to exercise a wise discretion. (See T. D. 17549.) 3. A surety will not be accepted whose property is not located in the United States or subject to the jurisdiction thereof. 4. A person can not sign the name of another as surety on a bond without a duly executed power of attorney granting the necessary authority. (See T. D. 19105.) 5. It is absolutely necessary that powers of attorney shall be legally perfect. (See T. D. 10178, 15622, 18852, 19174, 20056, 20180, and 20432.) 6. A person signing as an officer of a corporation who is unknown to the customs officers must show his authority for signing in such representative capacity by producing a copy of the proceedings of the board of directors or supreme governing body, certified to by the secretary or similar officer having custody of the corporate seal, with such seal affixed, showing him to be such principal officer of the corporation, so that the act of signing in his official capacity would bind the corporate body as an act included within the usual and ordinary scope of the authority of similar corporate officers, and which would, therefore, require no other special authorization. (See T. D. 9001, 19174, and 20432.) 7. No corporation has the power to authorize an officer thereof, either by a vote of the board of directors or otherwise, to bind it as a surety, unless the corporation is specially chartered for that purpose and has complied with the provisions of the act of August 13, 1894. 8. Unless prohibited by the constitution or the by-laws, the principal officers of a corporation, such as the president or vice-president, are authorized to sign the corporate name to a bond as principal. 9. Subject to the foregoing qualification, the signature of one official is sufficient to bind the corporation. 10. A corporation is required to affix the corporate seal in the execution of bonds as principal or surety. 11. No limit is prescribed with reference to the amount in which a natural person may justify, so long as it is satisfactorily shown that such person is worth in his own right, over and above all debts, dues, and demands, and exclusive of property exempt from execution, an amount fully equal to, or greater than, that in which he justifies, and such person should not be accepted as surety who is at the time subject to liability upon unexpired bonds to the full extent of his assets. (See articles 998 and 1000, Customs Regulations, 1892.) Corporations can not legally be accepted as sureties unless they are of the character of surety or guaranty companies contemplated by the act of August 13, 1894. 12. In their capacity as consignees, common carriers are required to file a separate bond for each importation. 13. Unless it shall appear by the invoice, bill of lading, and manifest, or evidence of a similar character, that merchandise arriving in this country was, when shipped from the foreign port, destined for immediate exportation from the United States, no exportation thereof will be allowed until the same has been regularly entered for warehouse and exportation in bond, in accord-

**Bonds—Continued.**

ance with the regulations. 14. Perishable goods are permitted to go through in transit under consular seal, and may be transported under the immediate transportation acts, but are not otherwise entitled to the privileges of the bond system and can not be deposited in bonded warehouse. (See sections 2962 and 2975, Revised Statutes, T. D. 17367 and 18432.) The term "perishable goods" is not considered susceptible of definition for customs purposes, for the reason that some products or commodities are essentially perishable in their nature, such as certain vegetables and fruits, while other classes of merchandise acquire a perishable character only in so far as they may be affected by climatic or other conditions to which they may be subject. The question, therefore, is one to be determined by the circumstances peculiar to each particular case. (See T. D. 11283 and 13852.) 15. A person may qualify as surety for a business partner, when such persons are acting with respect to their *separate* property and in their respective *individualistic* capacities, but not when the act relates to partnership matters or their status as members of the copartnership. (See T. D. 17913.) As to the execution of partnership bonds generally, see T. D. 10178, 12077, 12400, and 15608. 16. The same person or corporation can not be both principal and surety on the same bond. (T. D. 20904; March 24, 1899.)

Liability under common carrier's bond: Section 2984, Revised Statutes, applies solely to the question of abatement or refund of duty *per se*, when all the requirements of the statute have been met, and its provisions can not be extended to a case where relief is sought from the payment of the sum named in a common carrier's bond as liquidated damages for failure to safely deliver imported merchandise in pursuance of the act of June 10, 1880, and amendments thereto. (T. D. 24669; September 17, 1903.)

Copartnerships: Names of partners unnecessary in body of customs bonds executed under act of June 20, 1876, as amended. Article 1545 of Customs Regulations of 1899 amended. (T. D. 23598; March 18, 1902.)

Custom-house bonds, execution of. (See Attorneys, execution of bonds by.)

Department can not accept a general bond for customs purposes in lieu of special bond, as such change would be productive of confusion in customs accounts. (T. D. 19050; March 5, 1898.)

Discharge of freight liens. (See Freight liens.)

Drawback bonds. (See Drawback.)

Export bond, warehoused goods can not be shipped to Porto Rico under. (T. D. 22172; April 23, 1900.)

Export bond within limit specified in article 68, regulations of November 14, 1894, may be waived. (T. D. 23515; February 11, 1902.)

Freight liens, discharge of. (See Freight liens.)

Goods in bond.—Importation is not complete so long as goods remain in custody of the officers of the Government. (T. D. 22805—G. A. 4865; February 8, 1901.)

Goods shipped by express through the United States to and from points in Canada and British Columbia.—Instructions as to bonds covering such goods and stamp tax on same under act of June 13, 1898. (T. D. 20049; September 14, 1898.)

Guaranty companies may be accepted as sureties on custom-house bonds on compliance with requirements of act of August 13, 1894. (T. D. 19339; March 12, 1898.)

Invoice, bond for production of. (See Invoices.)

**Bonds—Continued.**

Merchandise withdrawn from bond prior to August 28, 1894, not affected by subsequent reliquidation of the entry on goods still remaining in bond on August 28, 1894. (T. D. 18827; January 18, 1898.)

Owners' declarations: Bonds for the production of owners' declarations shall be executed in the sum of one thousand dollars, in accordance with section 2787, Revised Statutes. In the case of free goods, the sum stated in the bond shall be not less than one hundred dollars, where the law does not provide that a less amount be stated. Former conflicting decisions revoked. (T. D. 24840; December 22, 1903.)

Penal bond. (See Penal bond.)

Penalty of bonds on entry of merchandise for transit through the United States. (T. D. 22642; December 1, 1900.)

Photographing articles in. (See Photographing, etc.)

Salt. (See Salt bonds.)

Special bonds should be numbered in accordance with provisions of article 1222, Customs Regulations of 1892. (T. D. 21885; December 28, 1899.)

Stamp tax on bonds. (See Stamp tax.)

Substitution of one bond given by agent for another bond in customs cases not allowed, but on expiration of bond a new general bond for transactions of customs business may be filed. (T. D. 18756; January 4, 1898.)

Time limit of transportation and exportation bonds governed by the provisions of article 714, Customs Regulations of 1899, which can not be modified. (T. D. 23274; September 12, 1901.)

Transit goods: Forms Cat. Nos. 757, 762, and 762½ to be used for merchandise in transit to Canada, Mexico, and other foreign countries, respectively.—Article 865, Customs Regulations of 1899, amended. (T. D. 23862; July 12, 1902.)

Transportation and exportation, under section 3005, Revised Statutes. (T. D. 23479; circular 9, January 25, 1902.)

Waiving, in certain drawback cases. (See Drawback, tin cans.)

**Bone ash.**

Bone ash, not used exclusively for fertilizing, dutiable not as a manufacture of bone, but as a nonenumerated manufactured article at 20 per cent ad valorem under section 3, act of 1894.—*Meyer v. Arthur* (91 U. S., 570) and *In re Standard Varnish Works* (59 Fed. Rep., 456; 8 C. C. A., 178) applied. Compare *In re Wa Chong Company*, G. A. 5111 (T. D. 23633). (T. D. 20247—G. A. 4303; October 25, 1898.)

**Bone casings.**

Bone casings composed of silk and cotton dutiable as manufactures of silk. (T. D. 21929; January 19, 1900.)

**Bone, crushed or ground.**

Bone, crushed or ground, dutiable as a manufacture of bone at the rate of 30 per cent ad valorem under paragraph 460, act of 1890. (T. D. 18832; January 19, 1898.)

Bone which has been submitted to a process of crushing or grinding, producing an article known commercially as crushed or ground bone, which is fit for other than fertilizing purposes, is dutiable as "manufactures of bone" under paragraph 449, act of 1897, and is not free as "bones, crude, or not burned, calcined, ground, steamed, or otherwise manufactured," under paragraph 499.—*Gardiner v. Wise* (84 Fed. Rep., 337; 28 C. C. A., 148) followed. (T. D. 23092—G. A. 4937; June 4, 1901.)

**Bone knife handles.** (See Knife handles.)

**Bone-size substitute.**

Bone-size substitute, a preparation consisting of chemical starch, dextrin, magnesium, chloride, and silica, used for stiffening the backs of corduroys and plushes, is not dutiable as a preparation fit for use as starch, but is dutiable at the rate of 25 per cent ad valorem under paragraph 3, act of 1897.—*Chew Hing Lung v. Wise* (176 U. S., 156) cited and followed; G. A. 349 distinguished. (T. D. 22872—G. A. 4883; March 8, 1901.)

Goods commercially known as "bone-size substitute" held to be dutiable under paragraph 285, act of 1897, as starch or a preparation fit for use as starch at 1½ cents per pound.—Appeal from decision of Board of United States (General Appraisers, G. A. 4883. (T. D. 22924; March 28, 1901.)

**Bonification of tax.** (See German duty.)

**Bonnets.** (See Hats and bonnets.)

**Bons de l'exposition.** (See Expositions.)

**Bookbinders' cloth.** (See Cloth, bookbinders'.)

**Book covers.**

Book covers imported separately dutiable according to component material of chief value, under act of 1897. (T. D. 21175—G. A. 4441; May 23, 1899.)

**Books.** (See, also, Fashion magazine; Periodicals.)

**Advertising medium—**

Books comprising tariff laws of Germany and Spain, bound together, printed in foreign languages, although an advertising medium, free of duty under paragraph 502, act of 1897. (T. D. 19533—G. A. 4196; June 20, 1898.)

**Appraisement of books—**

Appraisement of books sold for export at a special reduced price, governed by prices charged by publishers for similar books sold in usual quantities to book-sellers in the home market of country of exportation. (T. D. 23374; November 22, 1901.)

**Bibulous paper bound in books.** (See Paper.)

**By mail.** (See, also, Importations, duty on petty; Mails, importations by.)

Books and articles free of duty may be imported by mail. Books, whether dutiable or nondutiable, may be imported by mail, and are not subject to seizure. All other dutiable goods by mail liable to seizure. (T. D. 20540; January 17, 1899.)

Dutiable books imported by mail exempt from seizure, but other dutiable matter subject to seizure. Seized goods may be returned to the country of origin at expiration of six months. Precious articles excluded from mails to and from countries in which articles are liable to custom duties, or where circulation in domestic mails is prohibited. (T. D. 18887; January 29, 1898.)

Dutiable books imported by mail may be admitted without formal entry or invoice. (T. D. 18988; February 19, 1898.)

Importation of books by international mails and return to country of origin of articles which have become undeliverable.—When mails are used for purpose of defrauding United States revenue, forfeiture proceedings should be instituted. (T. D. 18973; February 16, 1898.)

**Children's—**

A child's book entitled "Fröhliches Treiben," printed in German, and containing illuminated lithographic prints, specially designed for the amusement of children, held to be dutiable under paragraph 400, act of 1897, and not entitled to free entry under paragraph 502 as books printed exclusively in a foreign language. (T. D. 19537—G. A. 4200; June 21, 1898.)

**Books—Continued.****Children's—Continued.**

Children's books or booklets having no lithographic prints bound in or attached to them in the condition as imported, but with blank pages in which are to be pasted certain illustrations lithographically printed contained in the same case, the whole being invoiced at one price for both books and plates, are to be regarded as entireties for the purpose of classification for duty and are dutiable either as "books \* \* \* for children's use, containing illuminated lithographic prints," or as "booklets \* \* \* printed in whole or in part by lithographic process," at 8 cents per pound under paragraph 400, act of 1897, and not as "books," or "printed matter," at 25 per cent ad valorem under paragraph 403 of said act. (T. D. 22599—G. A. 4803; November 8, 1900.)

**Copyrighted (see, also, Copyrighted articles, etc.)—**

Books translated and printed exclusively in languages other than English are not subject to the prohibition of section 3 of the copyright act of March 3, 1891, and may be imported free of duty, notwithstanding the English editions are copyrighted in the United States. (T. D. 21003; April 13, 1899.)

Books printed in a foreign country from type set within the limits of the United States, *or from plates made therefrom*, are not liable to the prohibitive provisions of section 4956 of the Revised Statutes, as amended. (T. D. 24742; October 26, 1903.)

Copyrighted books printed in Europe from plates made from type set within the limits of the United States are not subject to prohibition of importation. (T. D. 21090; May 4, 1899.)

Greek-English lexicon, copyrighted in 1882, is not subject to the prohibitive provision of section 4956, Revised Statutes, as amended by section 3, act of March 3, 1901. (T. D. 22781; February 5, 1901.)

*L'Aiglon*, a book, though printed abroad in the French language, is nevertheless prohibited importation under the copyright laws for the reason that said book has been copyrighted in the United States. (T. D. 22751; January 26, 1901.)

Prohibition of importation found in section 3 of the copyright act does not apply to translations into foreign languages of books printed in English and copyrighted in the United States. (T. D. 21018; April 18, 1899.)

**Covers—**

Book covers imported separately are dutiable according to component material of chief value under act of 1897. (T. D. 21175—G. A. 4441; May 23, 1899.)

**Devoted to original scientific research—**

A book entitled "Moller's Cod Liver Oil and Chemistry," not a book devoted to original scientific research, but free as publications of individuals for gratuitous private circulation, under act of 1894, and where claim is so made in protests refund of duty can be made. (T. D. 19006; February 24, 1898.)

Unbound printed sheets of a work known as "*Politzer on the Ear*" free of duty as a scientific book devoted to original research, under paragraph 410, act of 1894. (T. D. 22423; August 10, 1900.)

**In foreign language (see, also, Books, advertising medium; Books, children's; Books, Welch hymn books)—**

Catholic hymn books printed in French and Latin are specially provided for in paragraph 502, free list, act of 1897, as "books \* \* \* printed exclusively in languages other than English," and are thereby taken out of paragraph 403, relating to "books of all kinds, including \* \* \* music in books or sheets, and printed matter, \* \* \* *not specially provided for.*"—*Fischer v. United States* (99 Fed. Rep., 260) and *Fischer v. United States* (suit 2869) followed. Cases digested. (T. D. 23194—G. A. 4970; July 16, 1901.)

**Books—Continued.****In foreign language—Continued.**

To entitle books or pamphlets to free admission under the provisions of paragraph 502, act of 1897, they must be printed exclusively in languages other than English. Books printed in the German language, with covers containing advertising matter printed in the English language, are not publications printed exclusively in languages other than English.—*Fischer v. United States* (99 Fed. Rep., 260) cited and distinguished. (T. D. 23424—G. A. 5049; December 16, 1901.)

**Marking of—**

Books, newspapers, pamphlets, maps, etc., do not require marking to indicate country of origin under the provisions of section 8, act of 1897. (T. D. 19239; April 18, 1898.)

Books imported into the United States bearing imprint on title-page exhibiting name of domestic place and firm, and last page exhibiting in small type name and place of business of foreign printers or publishers, admissible to entry, as not in violation of the provisions of section 11, act of 1897. (T. D. 23435; December 24, 1901.)

**Music printed in a foreign language—**

Books of music printed exclusively in the German language are free of duty under act of 1894, under the provision in paragraph 411 for "books and pamphlets printed exclusively in languages other than English," and are not dutiable at the rate of 25 per cent ad valorem, under paragraph 311, as "music."—*Fischer v. United States* (99 Fed. Rep., 260); *In re Lyon* (G. A. 3313) reversed (T. D. 22094—G. A. 4677; March 15, 1900.)

Music books containing music and printed matter in the German language free of duty under paragraph 311, act of 1894, for "books and pamphlets printed exclusively in languages other than English." (T. D. 21995; February 9, 1900.)

Music books containing no words other than a short preface, an index, and occasional notes for the guidance of the performer, all printed in a foreign language, are dutiable as music in books, at the rate of 25 per cent ad valorem, under paragraph 403, act of 1897, and are not free of duty as books or pamphlets printed exclusively in languages other than English.—An insignificant amount of printing in a foreign language in a book of instrumental music, the foreign printing being merely incidental to the music, is not sufficient to entitle such merchandise to free entry as books printed exclusively in a language other than English.—G. A. 1703 followed. (T. D. 24154—G. A. 5256; January 13, 1903.)

**Printed in Canada—**

Books printed in Canada, but bearing imprint of a city of the United States, refused entry under section 11, act of 1897. Such books not subject to seizure and forfeiture. (T. D. 19294; April 29, 1898.)

**Private-school books—**

The privilege of free entry of books, maps, etc., is expressly extended by the language of paragraph 503, act of 1897, to private schools and academies, and is not confined to incorporated institutions. (T. D. 23906—G. A. 5185; July 25, 1902.)

**Public libraries—**

All branches of public libraries, in separate sections of the same city, with distinct collections of books and catalogues, held to be separate libraries. (T. D. 18797—G. A. 4064; January 3, 1898.)



**Books—Continued.****Public libraries—Continued.**

A law library belonging to a law library association, and designed for the use of its members, is not a public library, nor is the association itself one established solely for educational or literary purposes within the meaning of paragraph 503 of the act of 1897. Law books specially imported for such library are dutiable at 25 per cent ad valorem, under paragraph 403 of said act, which provides for "books of all kinds," not specially provided for. (T. D. 21903—G. A. 4627; January 9, 1900.)

A law library owned by the Plymouth County Law Library Association, in Plymouth County, Mass., a corporation organized under the provisions of chapter 40 of the public statutes of Massachusetts and amendments, by virtue of which said library is supported out of the public funds and open to the use of every inhabitant of the county, is a public library within the meaning of paragraph 503, act of 1897. *In re* Little, Brown & Co. (G. A. 4627) distinguished. Law books, specially imported for such library, not more than two copies of each book being included in one invoice, are free of duty under said paragraph 503. (T. D. 22079—G. A. 4673; March 8, 1900.)

The essential feature of a public use is that it is not confined to privileged individuals, but is open to the indefinite public. If the use is of such a nature as concerns the public, and the right to its enjoyment is open to the public upon equal terms, the use will be public whether compensation be exacted or not. Donohugh's appeal (86 Pa. St. Rep., 306, at 313); *Gerke v. Purcell* (25 Ohio St. Rep., 229) cited and approved.—A law library owned by the Law Association of Philadelphia, a corporation organized pursuant to the laws of Pennsylvania, which, by virtue of the charter of incorporation and the by-laws established thereunder, is open to the use of judges of the courts, resident and nonresident members of the bar, other public officials, law students, and by special permission to private citizens, said library being supported in part out of the public funds and in part by the subscriptions and dues of its members, is a public library within the meaning of paragraph 503, act of 1897. *In re* Little, Brown & Co. (G. A. 4673) followed. Law books specially imported for such library are free of duty under said paragraph 503.—*It seems* that corporations of this character, which are supported in part by public taxes, hold the books purchased by them as trustees, and not otherwise, and that the county has such an interest in the library as to be able to restrain a sale of such books. *Chester County Law Library v. Chester County*, 1 Chester County Reports (Pa.), 181. (T. D. 22585—G. A. 4795; October 31, 1900.)

The Association of the Bar of the City of New York is not a "public library," within the meaning of paragraph 503, act of 1897, and books imported for it are not entitled to free entry.—*In re* Little, Brown & Co. (G. A. 4673) and *In re* American Express Company (G. A. 4795) followed; *In re* Little, Brown & Co. (G. A. 4627) distinguished. (T. D. 22662—G. A. 4822; December 6, 1900.)

**Publications for gratuitous private circulation—**

A paper-covered publication, entitled "E. Merck, Darmstadt, Annual Report of the year 1896," devoted to pharmaco-therapeutic discoveries of the year, and published for gratuitous circulation to physicians and pharmacists, free of duty under paragraph 410, act of 1894.—*Schieffelin v. United States* (84 Fed. Rep., 880; 28 C. C. A., 554) followed. (T. D. 19452—G. A. 4169; June 2, 1898.)

**Sample books with descriptive text—**

Sample books with descriptive text not free under paragraph 501, act of 1897. (T. D. 20514—G. A. 4325; January 3, 1899.)

**Books—Continued.****Sample books with descriptive text—Continued.**

Sample books and pattern cards, with printed descriptive text, intended for general circulation for advertising purposes, are dutiable as "printed matter" at 25 per cent ad valorem under paragraph 403, act of 1897, and are not free of duty under the provision in paragraph 501 for "publications issued for their subscribers or exchanges by scientific and literary associations or academies, or publications of individuals for gratuitous *private* circulation."—*Matheson v. United States* (99 Fed. Rep., 261), affirming *In re Matheson* (G. A. 4325), followed; *Schieffelin v. United States* (84 Fed. Rep., 880) distinguished. (T. D. 22143—G. A. 4695; April 10, 1900.)

**Slate books.** (See Memorandum books.)

**Spanish publications—**

The terms of the treaty of Paris granting right of free entry to certain Spanish publications do not cover works merely printed in Spanish, but only cover Spanish productions. The benefits of the treaty only inure to the people of the two contracting countries.—Trade pamphlets issued to advertise merchandise are not scientific, literary, nor artistic works. *Schieffelin v. United States*, (84 Fed. Rep., 880).—Trade pamphlets for general distribution are not publications of individuals for private circulation, and are not entitled to free entry under the provisions of paragraph 501, act of 1897. *Schieffelin v. United States, supra*. (T. D. 23198—G. A. 4974; July 23, 1901.)

**Stamp tax—**

Entries of books, etc., for a library constituting part of municipal corporation not liable to stamp tax under act of June 13, 1898. (T. D. 21292; June 21, 1899.)

**Unbound—**

Cost of folding and collating, items of dutiable value of books. (T. D. 18774; January 7, 1898.)

Quarterly publications: "The Ideal," a fine-art quarterly publication consisting of sheets containing pictures in colors taken from private collections, together with descriptive printed matter, the sheets not being stitched, but placed loosely in a printed paper-board cover in the nature of a portfolio, are dutiable under paragraph 403, act of 1897, at 25 per cent ad valorem, and are not exempt from duty as "periodicals," under paragraph 621 of said act. (T. D. 24644—G. A. 5412; August 31, 1903.)

Unbound books, without covers, but otherwise complete, and folded ready for binding, are books within the meaning of that word as used in paragraph 502, act of 1897, and when printed exclusively in a foreign language are free of duty.—*Read v. Certain Merchandise imported by O. G. Hempstead & Son* (103 Fed. Rep., 197) followed; G. A. 3986 distinguished. (T. D. 23177—G. A. 4963; July 11, 1901.)

**Welsh hymn books—**

Welsh hymn books containing 500 pages, of which 23 hymns are printed in English, held to be books not printed exclusively in a language other than English, and not entitled to free entry under paragraph 502, act of 1897. (T. D. 19536—G. A. 4199; June 21, 1898.)

**Boonekamp bitters.** (See Reciprocity, Germany.)

**Boracic acid.**

Boracic acid, 93 per cent, dutiable under paragraph 1, act of 1897, as boracic acid, and not under paragraph 11 as borate material. (T. D. 21429—G. A. 4504; July 22, 1899.)

**Borate of manganese.**

Borate of manganese is properly dutiable as a borate material not otherwise provided for at the rates prescribed according to the percentage of anhydrous boracic acid contained in the material under the provisions of paragraph 11, act of 1897, and not as a chemical compound under the provisions of paragraph 3 of said act, the former being held the more specific provision and to include within its terms such merchandise. (T. D. 23768—G. A. 5155; June 3, 1902.)

**Borders.**

**Cotton.** (See Cotton borders for window curtains.)

**Surface-coated paper articles—**

Articles known as "borders," made from paper surface coated with metal, are dutiable under paragraph 407, act of 1897, at the rate of 35 per cent ad valorem, as manufactures of paper. Articles made from paper surface coated with metal are not dutiable according to the component of chief value, but, being made from surface-coated paper, are dutiable as manufactures of paper.—G. A. 1125 cited and followed. (T. D. 23421—G. A. 5046; December 12, 1901.)

**Botanical specimens.**

"Evergreen seedlings," grapevines, are specimens of botany or botanical specimens, and, when imported in pursuance of the purpose of conducting such experiments in forestry as may "be deemed most advantageous to the interests of a State and the advancement of the science of forestry generally," by developing them in connection and comparison with others and with a view to making a collection of this and various similar vines for a scientific and public collection by a public institution, such as the Forestry College of Cornell University, are entitled to free entry under paragraph 666, act of 1897, providing free entry for "Specimens of natural history, botany, and mineralogy, when imported for scientific public collections, and not for sale." (T. D. 22532—G. A. 4779; October 8, 1900.)

**Bottle caps.**

Free entry of imported bottle caps for use in bottling domestic whisky for exportation. (T. D. 21179; May 24, 1899.)

**Bottle stoppers.**

Porcelain or china bottle stoppers, glazed and fired, dutiable at 30 per cent ad valorem under paragraph 84, act of 1894. (T. D. 21991; February 8, 1900.)

Porcelain or china bottle stoppers on which are printed manufacturers' names, trade-marks, etc., in black, red, or blue, and glazed and fired, and not bought or sold in trade as decorated china, are dutiable under paragraph 84, act of 1894, as china or porcelain "not changed in condition by superadded ornamentation or decoration," and not under paragraph 85 as china painted, printed, or otherwise decorated. The descriptive terms "painted, tinted, \* \* \* or otherwise decorated in any manner," used in said paragraph 85, refer to a "superadded ornamentation or decoration," and a trade-mark is not such. (T. D. 18916—G. A. 4073; January 29, 1898.)

Porcelain or china bottle stoppers, upon which are printed names of manufacturers or commercial firms in the United States and places of business, including trade-marks, held to be dutiable as decorated china at the rate of 35 per cent ad valorem under paragraph 85, act of 1897.—Appeal from decision of the Board of General Appraisers, G. A. 4073. (T. D. 19014; February 28, 1898.)

The provision in paragraph 100, act of 1897, for "articles of glass, cut," is not limited to such articles as have reached a finished condition, but includes cut-glass bottle stoppers that need to be ground to fit them to the necks of the bottles with which they are to be used.—*Junge v. Hedden* (146 U. S., 233; 13 Sup. Ct. Rep., 88) followed. (T. D. 24867—G. A. 5524; December 31, 1903.)

**Bottle stoppers**—Continued.

White porcelain bottle stoppers upon which are printed the name, monogram, and place of business of the user, etc., are dutiable at the rate of 55 per cent ad valorem under paragraph 95, act of 1897, as being "plain white and without superadded ornamentation of any kind," and not at 60 per cent ad valorem, under the same paragraph, as "printed \* \* \* or otherwise decorated or ornamented in any manner," within the meaning of said paragraph. *United States v. Borgfeldt* (123 Fed. Rep., 196) and *Koscherak v. United States* (98 *id.*, 596) followed; *In re Borgfeldt*, G. A. 4073 (T. D. 18916), affirmed. (T. D. 22081—G. A. 4675; March 12, 1900.)

**Bottled brandy illegally imported.** (See Appraised value of bottled brandy illegally imported.)

**Bottles.** (See, also, Champagne; Magnums.)

**Beans, pease, and mushrooms**—

The duty of 2½ cents per pound levied under paragraph 241, act of 1897, is assessable on the total weight of the merchandise mentioned in the first part of said paragraph, including the weight of the bottles, and paragraph 99 of said act is not applicable. (T. D. 22992; April 25, 1901.)

**Beer, ale, and stout.** (See Gauge of bottles, etc.)

**Brandy**—

Bottles containing one-tenth quart dutiable. (T. D. 21931; January 20, 1900.)

**Canadian spirits**—

The forfeiture provided for in paragraph 290, act of 1897, does not apply to importations of spirits in bottles from Canada. (T. D. 23629; April 1, 1902.)

**Champagne.** (See, also, Bottles, glass, filled; Magnums.)

Packages of less than one dozen bottles dutiable. (T. D. 22118; March 30, 1900.)

**Colored glass bottles, decorated**—

Colored glass bottles, having on their sides a figure of a basket filled with flowers, are "ornamented" or "decorated," within meaning of paragraph 100, act of 1897, and are not free, under paragraph 99, as plain colored glass bottles. Note *In re Utard*, G. A. 4769 (T. D. 22503), *In re Jones*, G. A. 4787 (T. D. 22562), and *In re Collins*, G. A. 5177 (T. D. 23870.) (T. D. 23790—G. A. 5158; June 4, 1902.)

**Compound rates of duty**—

Department holds that bottles containing merchandise subject to compound rates of duty are dutiable only as filled bottles under paragraph 99, act of 1897, and do not fall within the exception in said paragraph for bottles containing merchandise subject to ad valorem rates of duty. (T. D. 19018; February 28, 1898.)

**Cut glass, with metal caps**—

Cut-glass bottles with metal caps, cut glass being the component material of chief value, are dutiable under the act of 1897 at the rate of 60 per cent ad valorem under the provision in paragraph 100 for articles of which cut glass is the component material of chief value, and not at 45 per cent ad valorem as manufactures of glass or metal, not specially provided for, under paragraph 112 or 193. (T. D. 21901—G. A. 4625; January 3, 1900.)

**Cut stoppers**—

Bottles, with stoppers cut on top or flat sides, dutiable under paragraph 100, act of 1897, at the rate of 60 per cent ad valorem. (T. D. 20887—G. A. 4391; March 21, 1899.)

**Decorated.** (See Bottles, colored glass bottles, decorated.)

**Bottles—Continued.****Etched or decorated—**

Bottles etched or otherwise ornamented dutiable at 40 per cent ad valorem under paragraph 90, act of 1894, as "glass bottles \* \* \* etched or otherwise ornamented or decorated." (T. D. 20628; January 28, 1899.)

**Filling—**

Filling of bottles with beer not a manufacture. (T. D. 23511; February 7, 1902.)

Imported bottles exempt from duty as vessels for beer or other merchandise manufactured for exportation under section 15, act of 1897. (T. D. 23524; February 14, 1902.)

**Gauge of bottles.** (See Gauge, etc.)**Glass, containing merchandise dutiable at ad valorem rates—**

Bottles of a capacity not greater than 1 pint, filled with merchandise subject to ad valorem rates of duty, imported under the act of 1894, are not subject to any duty, either as bottles, vials, etc., under paragraph 88 of said act, or as coverings under section 19, customs administrative act of June 10, 1890.—*Merck v. United States* (99 Fed. Rep., 432), *United States v. Nicholls* (186 U. S., 298; 22 Sup. Ct. Rep., 918), and *United States v. Austin* (121 Fed. Rep., 729) followed; *In re Merck*, G. A. 3656 (T. D. 17565), reversed; *In re Palmer*, G. A. 3062 (T. D. 16098), and *In re Gourd*, G. A. 3653 (T. D. 17562), overruled. (T. D. 24551—G. A. 5371; July 3, 1903.)

The proviso in paragraph 99, act of 1897, qualifies the whole paragraph, including the parenthetical exception with reference to bottles containing merchandise subject to ad valorem rates of duty, etc. Accordingly, glass bottles containing merchandise subject to ad valorem rates of duty less than 40 per cent are, by virtue of said proviso, dutiable at 40 per cent ad valorem.—*In re Vignier* (G. A. 4055) and *United States v. Hensel* (106 Fed. Rep., 70; 45 C. C. A., 226) followed; *In re Thomsen's Sons* (G. A. 4011) overruled. (T. D. 22768—G. A. 4858; January 29, 1901.)

**Glass, containing merchandise subject to compound rates of duty—**

Paragraph 100, act of 1897, provides for "glass bottles, decanters, or other vessels or articles of glass, cut, engraved, painted, colored, stained, silvered, gilded, etched, frosted, printed in any manner or otherwise ornamented, decorated, or ground (except such grinding as is necessary for fitting stoppers)." Held that in order to bring articles within the operation of the paragraph the result of the processes enumerated must be ornamentation, decoration, or grinding. *Koscherak v. United States* (98 Fed. Rep., 596) followed.—The fact that the cost of grinding or cutting glass stoppers is comparatively little can not remove the articles from the operation of paragraph 100, act of 1897, if such grinding is more than is necessary for fitting the stoppers. *Saltonstall v. Wiebusch* (156 U. S., 601); *United States v. Hinsberger Cut Glass Company* (94 Fed. Rep., 645) followed.—A bottle on which is painted or printed a picture of a basket of flowers, forming part of a label, is a decorated bottle and dutiable under paragraph 100, act of 1897. If, however, the painting or printing consists only of plain lettering, the article is not decorated. *Koscherak v. United States*, *supra*, followed. (T. D. 22503—G. A. 4769; September 21, 1900.)

Where the language of a tariff provision, in its ordinary meaning and grammatical construction, leads to an absurdity, hardship, or injustice, by the exaction of an exorbitant rate of duty, presumably not intended, a literal interpretation is to be avoided if a more reasonable result may be reached by a judicious modification of the meaning of the words in their ordinary sense. Accordingly, it is held that the provision in paragraph 99, act of 1897, that glass bottles which "contain merchandise subject \* \* \* to a rate of duty based in

**Bottles—Continued.****Glass, containing merchandise subject to compound rates of duty—Continued.**

whole or in part upon the value thereof \* \* \* shall be dutiable at the rate applicable to their contents," is not to be construed as meaning that the bottles shall be dutiable at the compound rates applied to their contents, but only at the *ad valorem* rate to which the contents are liable, subject, however, to the proviso in said paragraph 99 "that none of the above articles shall pay a less rate of duty than forty per centum *ad valorem*." (T. D. 22621—G. A. 4812; November 19, 1900.)

Appeal directed from decision of the Board of United States General Appraisers (G. A. 4812).—Department holds that bottles imported filled with merchandise subject to compound rates of duty are dutiable at such compound rates under the exception in paragraph 99, act of 1897, and not at the *ad valorem* rate only, as decided by the Board. (T. D. 22667; December 13, 1900.)

Appeal from G. A. 4812 withdrawn.—Filled bottles imported under the act of 1897, containing merchandise subject to compound rates of duty, dutiable as decided by the Board of General Appraisers in G. A. 4812. (T. D. 22773; February 1, 1901.)

**Glass, empty—**

Empty glass bottles, of a capacity of more than 1 pint, dutiable at three-fourths of 1 cent per pound under paragraph 88, act of 1894, as "bottles unfilled."

Empty glass bottles, of a capacity of not more than 1 pint and not less than one-fourth of 1 pint, and not known as vials, dutiable at 40 per cent *ad valorem*, under paragraph 88, act of 1894, as "other glassware." *Grace v. Collector* (79 Fed. Rep., 315; 24 C. C. A., 606) followed. (T. D. 20657—G. A. 4348; January 28, 1899.)

Empty bottles not entitled to free entry for institutions under paragraph 638, act of 1897. (T. D. 22592; November 6, 1900.)

**Glass, filled—**

Bottles containing champagne, if holding more than 1 pint, are dutiable at three-fourths of 1 cent per pound under paragraph 88, act of 1894. *United States v. De Luze* (95 Fed. Rep., 971; 37 C. C. A., 344) followed.—Likewise as to bottles of the same capacity, filled with other merchandise dutiable at specific rates, or with merchandise free of duty.—Bottles holding not more than 1 pint and not less than one-fourth of 1 pint, when filled as above, if usual and necessary coverings, are exempt from duty. *United States v. Ross* (91 Fed. Rep., 108; 33 C. C. A., 361); *United States v. Leggett* (66 Fed. Rep., 300; 13 C. C. A., 448), and *Grace v. Collector* (79 *id.*, 315; 24 C. C. A., 606) followed. (T. D. 20658—G. A. 4349; January 28, 1899.)

**Glass, sand-blasted—**

Glass bottles on which there have been produced, by the process of sand blasting, inscriptions giving the name of the owner or dealer and the brand of their contents, are not subject to classification under paragraph 100, act of 1897, as ornamented or decorated, nor as manufactures of glass under paragraph 112, but are dutiable as plain glass bottles, according to capacity, under paragraph 99.—*Koscherak v. United States* (98 Fed. Rep., 596) followed. *Koscherak v. United States* (91 Fed. Rep., 524), and *In re Koscherak* (G. A. 3957) reversed. *In re Witteman* (G. A. 4054) and *In re Borgfeldt* (G. A. 4073). (T. D. 21880—G. A. 4620; December 22, 1899.)

Glass bottles having a firm name placed thereon by means of the sand-blast process dutiable at 60 per cent *ad valorem* as "glass bottles, \* \* \* ground," under paragraph 100, act of 1897. (T. D. 23099; June 7, 1901.)

**Glass tubes.** (See Coverings.)

**Old junk.** (See Junk, old bottles.)

**Bottles—Continued.****Old Tom Gin, capacity of bottles—**

Department's ruling (T. D. 20898) regarding capacity and measurement of contents of bottles of Burnett & Co.'s Old Tom Gin applicable to Booth & Co.'s Old Tom Gin. (T. D. 21184; May 26, 1899.)

**Olive oil—**

Bottles containing olive oil are not covered by the provision for "olive oil \* \* \* in bottles" in paragraph 40, act of 1897, but are dutiable under the provision in paragraph 99 for "bottles, \* \* \* filled or unfilled, not otherwise specially provided for, and whether their contents be dutiable or free."—*Schmidt v. Badger* (107 U. S., 85; 1 Sup. Ct. Rep., 530), *United States v. De Luze* (95 Fed. Rep., 971; 37 C. C. A., 344), and *In re Pierce* (G. A. 2896) followed. (T. D. 23255—G. A. 4985; August 27, 1901.)

**Soda water.** (See Soda-water bottles.)

**Still wines in.** (See Still wines in bottles.)

**Bounties.** (See, also, Countervailing duty; Sugar.)

Bounties paid by Government of Japan on export of silk. (T. D. 19328; circular 79, May 11, 1898. T. D. 19462; circular 99, June 8, 1898.)

**Bounty, relation of internal-revenue tax to.**

Noncollection of an internal-revenue tax by the exporting country does not constitute an export bounty within the contemplation of section 5, act of 1897. Whenever such tax has been collected and an excessive drawback allowed on exportation, the excess of the drawback over the tax collected must be treated as a bounty subject to countervailing duty under said section 5. (T. D. 19321; May 6, 1898.)

**Bovril wine.** (See Wine, Bovril.)

**Bowie knives.**

Bowie knives are a species of hunting knife and are dutiable under paragraph 155, act of 1897. The fact that such knives are carried at the side does not throw them into the category of articles known as side arms, and they are not dutiable under paragraph 154. If bowie knives be known both as hunting knives and side arms, they are dutiable at the highest rate of duty by virtue of section 7. (T. D. 24606—G. A. 5399; July 31, 1903.)

**Bowl blanks, glass.** (See Glass blanks.)

**Box shooks.** (See Shooks.)

**Boxes.**

**American shook boxes imported into Porto Rico.** (See Porto Rico.)

**Anchovies packed in tin.** (See Fish.)

**Billiard-chalk boxes.** (See Billiard chalks.)

**Brass, containing mourning pins.** (See Pins; mourning, etc.)

**Bronze powder.** (See Coverings.)

**Cigar containers.** (See Cigars.)

**Fancy paper.** (See Paper.)

**Jewelry, covered with surface-coated paper.** (See Jewelry boxes.)

**Orange.** (See Orange boxes.)

**Pill.** (See Pill boxes.)

**Sardine.** (See Fish, sardines in tins.)

**Sardine, keys for.** (See Sardine boxes.)

**Shell and fancy.** (See Shell boxes.)

**Boxes—Continued.**

**Shooks exported for return as boxes.** (See Shooks.)

**Tea boxes, tin.** (See Tin tea boxes.)

**Tin boxes as coverings.** (See Coverings.)

**Tin linings.** (See Coverings.)

**Tobacco, subject to duty.** (See Tobacco.)

**Boxes and barrels.**

Importation of, made from American shooks and staves. (T. D. 21748; circular 134, November 11, 1899.)

Importation of, manufactured from shooks exported from the United States.—Amendment of article 337, Customs Regulations of 1892. (T. D. 21160; circular 74, May 18, 1899.)

**Braids.** (See, also, Cotton; Hat braids; Silk braids.)**Chip and straw braids, etc.—**

Chip and straw braids or plaits stitched or sewn with cotton thread and cord in groups of two or more, or into so-called plateaux, about 18 by 36 inches in size, and which are intended and suitable for use in making or ornamenting hats, bonnets, or hoods, are dutiable at 30 per cent ad valorem under the provisions of paragraph 449, act of 1897, and not at 15 per cent or 20 per cent ad valorem under paragraph 409, being expressly excluded therefrom because not composed *wholly* of chip, straw, etc., the cotton thread and cord used and labor employed in stitching the same constituting a substantial element of cost thereof. (T. D. 22124—G. A. 4687; March 29, 1900.)

**Cotton.** (See Cotton braids.)

**Cotton coronation.** (See Cotton cord.)

**Elastic—**

Braids made of cotton or other vegetable fiber and of india rubber, irrespective of the value of the rubber component, are dutiable at 60 per cent ad valorem under paragraph 339, act of 1897, and not at 45 per cent or 30 per cent ad valorem under paragraph 320, 322, or 449 of said act. Likewise, braids made of silk and india rubber are dutiable at 60 per cent ad valorem under paragraph 390 of said act, and not at 50 per cent ad valorem under paragraph 391.—Cords made of cotton and india rubber are dutiable at 45 per cent ad valorem under paragraph 320, and of silk and india rubber at 50 per cent ad valorem under paragraph 389 of said act. (T. D. 19773—G. A. 4221; July 21, 1898.)

Braids made of vegetable fiber and india rubber are dutiable at 60 per cent ad valorem under paragraph 339, act of 1897, irrespective of the value of the india-rubber component, and not at 30 per cent ad valorem under paragraph 449 of said act. Braids made of silk and india rubber are likewise dutiable at 60 per cent ad valorem under paragraph 390 and not dutiable at 50 per cent ad valorem under paragraph 391 of said act. (T. D. 20554—G. A. 4332; January 11, 1899.)

Braids composed of cotton or other vegetable fiber and india rubber are dutiable at 60 per cent ad valorem under the provision for "braids" in paragraph 339, act of 1897, and not at 30 per cent ad valorem under paragraph 449 of said act.—The india-rubber threads used in making such braids are of greater value than the cotton thread employed therein—in the condition of thread—but the expense applied to the cotton thread in converting the two kinds of threads into braid is some nine times more than is applied to the india-rubber thread, and makes cotton the component material of chief value "in its condition as found in the article." (See sec. 7, act of 1897.)—Braids composed of silk and "in part of india rubber" are also dutiable at 60 per cent ad valorem under the specific provisions of paragraph 390, act of 1897. *Calhoun v. United States* (122 Fed. Rep., 894) followed. (T. D. 23073—G. A. 4929; May 24, 1901.)



**Braids—Continued.****Fancy straw braids—**

Braids composed of metal, glue, and hemp, hemp chief value, commercially known as fancy straw braids, for ornamenting hats, bonnets, and hoods, excluded from free entry under paragraph 518, act of 1890. (T. D. 20621; January 26, 1899.)

Straw braids, technically known as "straw lace," used in making or ornamenting hats, etc., composed of straw and cotton thread, straw chief value, dutiable at 30 per cent ad valorem as manufactures of straw under paragraph 449, act of 1897. (T. D. 22170; April 21, 1900.)

**Featherstitched—**

Department's acquiescence in the decision of the United States circuit court in the case of A. Steinhardt & Bro. v. United States held not to apply to cases which may be pending or which may arise in the future involving the same question. (T. D. 24269; March 5, 1903.)

**Hat.** (See Hat braids.)**Horsehair in part—**

Braids composed in part of horsehair, whether in chief value or not, are not dutiable under paragraph 371, act of 1897, as "braids \* \* \* of which wool is a component material," but under the provisions applicable to braids composed of the material, other than horsehair, that is the most valuable component in the merchandise.—*In re Donat*, G. A. 4876 (T. D. 22843) overruled; *Donat v. United States* (T. D. 25113) followed. (T. D. 24817—G. A. 5496; December 1, 1903.)

Braids composed of horsehair, ramie, cuba, and silk, of which ramie is component material of chief value, dutiable at 60 per cent ad valorem under paragraph 339, act of 1897, as braids composed wholly or in chief value of flax, cotton, or other vegetable fiber.—G. A. 5496 (T. D. 24817), appealed from in part. (T. D. 24854; December 26, 1903.)

**Lace.** (See Lace.)**Shoe lace.** (See Cotton braids.)**Vegetable fiber—**

Braids composed of vegetable fiber and known as "herringbone braids," "feather-stitch braids," "novelty braids," "wave braids," and as "rickrack braids," are used chiefly or exclusively as trimmings. Braids of same material known as "feather-edge braids," "star braids," "Renaissance or Battenberg braids," "guipure lace braids," and as "beading," are used as trimmings and in fancy-work, also in making tidies, doilies, and other articles. Certain braids of vegetable fiber known as "hat braids" are used chiefly in making hats or bonnets, also to a considerable extent for trimming such articles. Braids of vegetable fiber, both flat and tubular, known as "shoe-lace braids," imported in webs from 120 to 144 yards or more in length, are used chiefly in making shoe laces by being cut into suitable lengths and tagged for that purpose, but are also used to some extent as trimmings. All these, and other braids composed of vegetable fiber, irrespective of their use, whether as trimmings or otherwise, are dutiable at 60 per cent ad valorem under paragraph 339, act of 1897. The term "trimmings," as used in the tariff act, has reference to the use of articles to ornament, embellish, decorate, adorn, complete, or to add to the appearance of, or to give a finished effect to, a garment or other article. (T. D. 20515—G. A. 4326; January 3, 1899.)

Braids, etc., composed of cotton and other vegetable fiber, and other materials, including such as are known as "Battenberg braids," "crown braids," "feather-stitch braids," "feather-edge braids," "guipure lace braids," "herringbone

**Braids—Continued.****Vegetable fiber—Continued.**

braids," "honiton braids," "linen bobbins," "novelty braids," "Renaissance braids," "rickrack braids," "star braids," "wave braids," and by various other names, and which are of the same general character as those that were the subject of G. A. 4326, are dutiable at 60 per cent ad valorem under the provisions of paragraph 339, act of 1897.—See *Hiller et al. v. United States*, 106 Fed. Rep., 73. (T. D. 23564—G. A. 5096; March 4, 1902.)

**Worsted—**

Certain articles (1) made of wool or worsted braid of different widths stitched in place by hand or machinery in various conventional openwork designs, and intended to be sewn or otherwise attached to women's cloaks or waists as trimmings or ornaments, and which are incurved or hollowed at the top to conform to the shape of the garments about the neck, are not dutiable at 50 cents per pound and 60 per cent ad valorem under paragraph 371, act of 1897, but at 44 cents per pound and 60 per cent ad valorem under paragraph 370 of said act. (2) A variety of fancy trimmings of different widths, composed of wool and described in the invoices variously as "mohair gimps," "mohair insertion," "mohair edge," "mohair volants," "braid gimps," and as "black fancy braids," are dutiable at 50 cents per pound and 60 per cent ad valorem under paragraph 371 of said act. (T. D. 19770—G. A. 4218; July 21, 1898.)

**Brandies under reciprocal arrangements.** (See Reciprocity.)

**Brandy, French, from Havana.** (See Reciprocity.)

**Brandy from Canada, forfeiture.** (See Forfeiture.)

**Brandy, gauge of.** (See Gauge of bottles, etc.)

**Brandy illegally landed.** (See Appraised value of bottled brandy illegally imported; Imported merchandise illegally landed.)

**Brandy, raisins used in manufacture of.** (See Raisins used in the manufacture of brandy.)

**Brass jewelry.** (See Jewelry.)

**Brass rings of metal strips.** (See Metal rings for umbrella sticks; Umbrella rings.)

**Brass skimmings.**

Merchandise known as brass skimmings is a variety of scrap brass, and, being fit only for remanufacture, is entitled to free entry under paragraph 505, act of 1897. Such merchandise is not dutiable under paragraph 183 as metal unwrought. (T. D. 23873—G. A. 5180; July 15, 1902.)

**Brass wire.** (See Metallic packing.)

**Brazil nuts, bastard.** (See Bastard Brazil nuts.)

**Brazilian pebble, disks or slabs of.**

Unground and unpolished disks or slabs of Brazilian or Scotch pebble, sawed out of the native block, with the edges chipped or rough, are exempt from duty under paragraph 507, act of 1897, as "Brazilian pebble, unwrought or unmanufactured," and are not dutiable as "lenses of glass or pebble, ground and polished," etc., under paragraph 109. (T. D. 23956—G. A. 5197; August 27, 1902.)

**Bread, cheese, etc.**

Small articles in imitation of. (See Toys.)

**Breakage and loss.**

Allowance for articles missing from packages imported into the United States. Articles 1419 and 1451, Customs Regulations of 1899, defined. (T. D. 23275; September 13, 1901.)

**Breccia.** (See, also, Marble.)

A species of limestone or marble, crystallized, micaceous in appearance, and composed of broken fragmentary material of a violet or bluish-gray color, the cemented fragments of limestone being of an angular character, sometimes called "breche violette," is held to be breccia and free of duty as such under paragraph 508, act of 1897, and not subject to classification either as marble under paragraph 114 or as a crude mineral substance under paragraph 614.—Compare *In re* Jackson, G. A. 4577. (T. D. 22075—G. A. 4669; March 8, 1900.)

Breccia dutiable as "marble in block, rough or squared only," under paragraph 114, act of 1897, at 65 cents per cubic foot.—Appeal from decision of Board of General Appraisers, G. A. 4669. (T. D. 22099; March 21, 1900.)

Breccia, marble in blocks or slabs, of a quality commercially known as "breccia," entitled to free entry under paragraph 508, act of 1897. (T. D. 23647; April 4, 1902.)

Marble known as breccia, which consists of consolidated fragments of an angular character, being micaceous in appearance and crystallized, is properly subject to classification as "breccia" under paragraph 508 of the free list, act of 1897, and not as marble under paragraph 114.—*In re* Jackson (G. A. 4669), affirmed in *United States v. Jackson* (113 Fed. Rep., 1000), followed; *In re* Jackson (G. A. 4577) overruled. (T. D. 23908—G. A. 5187; July 25, 1902.)

**Breche violette.** (See Breccia.)**Breeding animals.** (See Animals.)**Bretone cotton nets.** (See Cotton lace.)**Brick, fire.** (See Fire brick.)**Bricks, scouring.** (See Pumice stone.)**Bridge, international.** (See International bridge.)**Brier rose.** (See Rose plants.)**Brilliant star matches.** (See Fireworks.)**Brislings, salted, in full barrels.** (See Fish.)**Bristles.**

Bristles tied up in regular bunches, with roots placed together at one end, although crude, are dutiable under paragraph 411, act of 1897. It is not necessary that such merchandise shall be both sorted and bunched. If either process is undergone, it is sufficient.—G. A. 2993 (T. D. 15969) cited and followed; G. A. 4297 (T. D. 20213) distinguished. (T. D. 24797—G. A. 5483; November 18, 1903.)

Uncleaned, unassorted bristles tied up in tufts or small bunches, the "root" and "flag" ends mixed indiscriminately either way, held to be bristles crude, and not sorted, bunched, or prepared within the meaning of paragraph 411, act of 1897, and free of duty under paragraph 509. (T. D. 20213—G. A. 4297; October 17, 1898.)

**Brocades.**

Brocades are a species or variety of bronze powder and are dutiable under the provisions of paragraph 175, act of 1897, at the rate of 12 cents per pound.—T. D. 5530 cited and approved. (T. D. 23635—G. A. 5113; March 29, 1902.)

**Broken glass.** (See Glass, broken.)**Brokers.** (See Customs brokers; Power of attorney.)**Bronze mounted china vases.**

Bronze mounted china vases, decorated, dutiable as decorated china at 60 per cent ad valorem under paragraph 101, act of 1890, and not as manufactures of metal. (T. D. 21140; May 13, 1899.)

**Bronze mounted china vases**—Continued.

Bronze mounted china vases, in chief value of metal, are dutiable under paragraph 193, act of 1897, at the rate of 45 per cent ad valorem. The provisions of paragraph 95 for china vases cover only vases made wholly of china ware. When vases are not wholly of china ware, but are in chief value thereof, they fall within paragraph 96.—*Glaenger v. United States* (cited in T. D. 21140) distinguished. (T. D. 24674—G. A. 5420; September 15, 1903.)

**Bronze powder boxes.** (See Coverings.)**Bronze statuary.** (See Statuary.)**Brooches.** (See, also, Jewelry.)

Brooches or lockets in the form of oval or elliptical medallions, made of gold or of silver, and containing miniature portraits in water colors made upon ivory, are dutiable as jewelry under paragraph 434, act of 1897, and not at 20 per cent ad valorem as paintings under paragraph 454 of said act.—Snuffboxes and patch boxes made in chief value, respectively, of ivory and metal, the lids whereof are decorated with miniature portraits painted in water colors, are dutiable at 35 per cent and 45 per cent ad valorem, respectively, under paragraphs 450 and 193 of said act, according to component material of chief value, and not at 20 per cent ad valorem under paragraph 454 as paintings. (T. D. 19714—G. A. 4213; July 14, 1898.)

**Brook trout.** (See Fish.)**Brown's chloridine.**

Dutiable as a medicinal proprietary preparation containing alcohol, at 50 cents per pound, under paragraph 74, act of 1890. (T. D. 20561; January 18, 1899.)

**Brush binding.** (See Skirt binding.)**Bryonia, aconite, and belladonna leaves in alcohol.** (See Herbs in alcohol.)**Buckles.** (See, also, Beaded trimming.)

Overall buckles dutiable as trousers buckles under paragraph 412, act of 1897.—

Appeal from unpublished decision of Board of General Appraisers. (T. D. 20865; March 18, 1899.)

**Buckles as jewelry.** (See Jewelry.)**Buckram.** (See Jute fabric.)**Buffalo hides.** (See Hides.)**Buffalo, N. Y., exposition at.** (See Expositions, Pan-American.)**Building stone, lava rock.** (See Lava rock.)**Bulbs, nonedible.** (See Plant bulbs.)**Bullion.** (See, also, Base bullion; Lead bullion.)

Invoices for gold bullion. (See Invoices.)

The proportion of bullion smelted in bond to be set aside must be equal to 90 per cent of the dutiable metal or metals contained in such bullion. (T. D. 20492; January 4, 1899.)

**Bullion, tax on.** (See Stamp tax.)**Bull's-eye lanterns, small.** (See Toys.)**Burden of proof—Apportionment of charges.** (See Apportionment of charges.)**Burden of proof, seizure, etc.** (See Seizure.)**Burial caskets.** (See Casket containing a corpse.)**Burlap.** (See, also, Bags; Drawback; Jute.)

Burlap goods suitable for baling of cotton or the manufacture of coarse sacking not free as paper stock. (T. D. 18935; February 8, 1898.)

**Burlaps, usual coverings.** (See Cocoanuts; Tobacco.)

**Burrstones.**

Burrstone is a cellular variety of quartz from which the best millstones are made, and is differentiated in the tariff from sandstone, freestone, and other like varieties of minerals. Millstones made of sandstone or lava are therefore not burrstones within the meaning of paragraph 116 or 671, act of 1897. Stones which have been hewn, and otherwise partially manufactured so as to be cut in a circular form, with an eye drilled in the center, designed to be converted into millstones by further manufacture, are not "rough or unmanufactured" blocks within the meaning of said paragraph 671. The so-called Derby Peak millstones, made of sandstone, held not to be dutiable as grindstones under paragraph 119 of said act.—*In re Nairn Linoleum Company* (G. A. 3614) followed. (T. D. 23949—G. A. 5194; August 20, 1902.)

Burrstones in a rough-quarried condition, approximating an irregular circular form, with a hole drilled in the center, and encircled by an iron band, are free of duty as "burrstones in blocks, rough or unmanufactured," under paragraph 116, act of 1897.—*Cary v. Arthur* (not reported) followed; *In re Nairn Linoleum Company*, G. A. 5194 (T. D. 23949), modified. (T. D. 24325—G. A. 5312; March 31, 1903.)

**Busts of Carrara and Castelina marble.** (See Statuary.)

**Butchers' saws.** (See Saws.)

**Butter.** (See Prune butter.)

**Butterflies, steel, as jewelry.** (See Jewelry.)

**Butterine.** (See Cocoa-butterine.)

**Button blanks.**

Black disks of vegetable ivory about half an inch in diameter, with hole through center, dutiable at three-fourths of a cent a line per gross and 15 per cent ad valorem under paragraph 414, act of 1897, as button blanks. (T. D. 19416—G. A. 4155; May 26, 1898.)

**Button shanks.**

Certain metal shanks not dutiable under paragraph 414 as buttons or parts of buttons, but under paragraph 193, act of 1897, at 45 per cent ad valorem.—*In re Blumenthal* (51 Fed. Rep., 76, affirmed in 4 C. C. A., 680) and *In re Strauss* (G. A. 659) distinguished. (T. D. 21369—G. A. 4475; July 3, 1899.)

**Buttons.** (See, also, Collar and cuff buttons; Diamonds, imitation; Jewelry; Opal buttons; Watches.)

Fancy forms of metal and of glass, respectively, connected in pairs with metal chains or cords from about an inch to 2 inches long, intended to be worn on the back of women's dress skirts, just below the waist, or otherwise, to hold parts of garments together; articles of metal, in imitation of gold or of oxidized silver, set with imitation diamonds or other precious stones, or which are composed of glass in imitation of rock crystal and shaped either like Maltese crosses, stars, or leaves, or are oblong or olive-shaped, in the form of fancy buckles and having button-formed eyes, loops, or shanks. All of the above are properly dutiable at 50 per cent ad valorem under the provision in paragraph 414, act of 1897, for "buttons not specially provided for in this act." (T. D. 22164—G. A. 4702; April 17, 1900.)

Variety of fancy metal buttons, from one-fourth of an inch to an inch in diameter, composed of small circular forms of polished steel faceted upon the upper surface, and of gilded metal in imitation of gold and oxidized silver, and of gilt, metal, and polished steel combined, or nearly circular, octagonal, hexagonal, or star-shaped outline, with ordinary eyes or shanks, and which are designed

**Buttons—Continued.**

for use on women's dresses or other garments, individually, and are not connected or joined together in sets by chain, cord, or otherwise, like those which were the subject of G. A. 4702, are dealt in according to line measurement, and are dutiable at three-fourths of 1 cent per line per gross and 15 per cent ad valorem under paragraph 414, act of 1897. (T. D. 23055—G. A. 4925; May 13, 1901.)

**Byrrh wine.** (See Wine.)

**C.**

**Cabinet wood.** (See Sawed walnut planks; Wood.)

**Cable.**

Telephone switchboard cables, composed of 64 copper wires, each tin-coated and covered with cotton, the whole grouped together and wrapped successively with paper, metal foil, paper, cotton threads, and waterproof material, the wire being the component of chief value, are dutiable as articles manufactured from copper wire under the proviso to paragraph 137, act of 1897, and are not dutiable as covered wire. (T. D. 22380—G. A. 4733; July 23, 1900.)

**Cacao.** (See Cocoa.)

**Cachou de laval, chemical compound.** (See Cutch.)

**Cachous, Victoria.**

Cachous used by smokers and others to sweeten the breath dutiable at the rate of 40 per cent ad valorem under paragraph 61, act of 1894, as perfumery. (T. D. 18835; January 19, 1898.)

**Caddies, tea.** (See Tea caddies.)

**Cadet gloves.** (See Gloves.)

**Cages, bird.** (See Bird cages.)

**Caladium plant bulbs.** (See Plant bulbs.)

**Calais, Me.**

Support of entry, with privileges of immediate-transportation act. (T. D. 22295; June 18, 1900.)

**Calcined magnesite.** (See Magnesite.)

**Calcium carbide.** (See, also, Drawback.)

Calcium carbide dutiable as a chemical compound at 25 per cent ad valorem under paragraph 3, act of 1897. (T. D. 20555—G. A. 4333; January 12, 1899.)

**Calendar blocks and booklets.**

Calendar blocks, a species of calendar made up of sheets of paper, one for each day in the year, not bound in book form, although printed exclusively in a foreign language, are not entitled to free entry under paragraph 502, act of 1897. Small books or booklets, printed exclusively in a foreign language, are included in the provisions of paragraph 502, covering books or pamphlets printed exclusively in a foreign language.—G. A. 5450 (T. D. 24735) cited and distinguished. (T. D. 24777—G. A. 5469; November 10, 1903.)

**Calendars, French, bound.**

Calendars printed exclusively in the French language, having a page devoted to each month and showing the day, week, and saint's day or holiday falling on each day, are free of duty under paragraph 502, act of 1897. It is not necessary that books or pamphlets shall contain connected sentences to fall within that paragraph. If such articles be printed matter in book or pamphlet form, and the same be exclusively in a language other than English, they fall within paragraph 502. (T. D. 24735—G. A. 5450; October 16, 1903.)

**Calendars, lithographic prints.** (See Prints, lithographic.)

**Calfskins and hides.** (See, also, Hides.)

Calfskins, raw, long-haired, are not entitled to free entry as "furs, undressed," under paragraph 561, act of 1897, or as "fur skins of all kinds not dressed in any manner," under paragraph 562.—*In re Haberman* (G. A. 4052), holding such skins to be free under paragraph 664, approved. (T. D. 18837—G. A. 4065; January 15, 1898.)

Classification of. (T. D. 19953; circular 165, August 27, 1898. T. D. 20082; circular 173, September 23, 1898.)

Dividing line between skins and hides not established for guidance of officers of the customs by decision of Board of General Appraisers, G. A. 4052. (T. D. 19001; February 23, 1898.)

Dividing line, as to weight, between raw calfskins and raw hides of cattle is 25 pounds, and as to dry skins and dry hides 12 pounds. Skins weighing under such amounts are entitled to free entry under paragraph 664, act of 1897, as "skins of all kinds," and are not dutiable as "hides" under paragraph 437.—*In re Haberman* (G. A. 4052) explained and approved. (T. D. 19716—G. A. 4215; July 15, 1898.)

Dividing line between calfskins and hides under paragraphs 437 and 664, act of 1897.—Appeal from decision of Board of General Appraisers, G. A. 4215. (T. D. 19852; August 10, 1898.)

Dividing line between calfskins and hides under paragraphs 437 and 664, act of 1897.—Appeal from decisions of Board of General Appraisers. Instructions of Department to be followed in all analogous cases. (T. D. 19954; August 27, 1898.)

Russian calfskins free of duty under paragraph 664, act of 1897. (T. D. 21989; February 8, 1900.)

The dividing line ordinarily, as to weight, between dried salted skins and dried salted hides is 15 pounds. Generally, skins of this particular kind weighing under 15 pounds are bought and sold in commerce as skins and not as hides, and are entitled to free entry as such under paragraph 664, act of 1897.—"Dacca" kipskins, weighing 13½ pounds each, dry salted, are free of duty as skins, and not dutiable as hides. (T. D. 21977—G. A. 4652; February 5, 1900.)

**Caltrop nuts.** (See Water chestnuts.)**Camel's-hair press cloth.** (See Hair press cloth.)**Cameos and intaglios, imitation.** (See Precious stones, imitations of.)**Cameras.** (See, also, Personal effects.)

Cameras not personal effects. When brought by amateurs and by persons for pleasure and diversion, not free as professional implements, instruments, or tools of trade. (T. D. 19103; March 16, 1898.)

Cameras of domestic origin, with foreign lens used in their construction, free of duty on reimportation. Domestic films exposed abroad liable to duty on reimportation. (T. D. 23060; May 18, 1901.)

**Camphor.**

Camphor was imported from the island of Formosa, and was shown to have been subjected to a new process, which resulted in making it slightly more pure than the ordinary crude camphor, the difference between the two being a little over one-third of 1 per cent in nonvolatile residue. Held that such difference was too trifling to justify the classification of one article as crude and the other as refined, and that under the testimony the importation was entitled to free entry as crude camphor under paragraph 515, act of 1897. (T. D. 24101—G. A. 5243; December 12, 1902.)

**Camphor oil.**

Camphor oil dutiable at the rate of 25 per cent ad valorem as an essential or distilled oil under paragraph 60, act of 1894. (T. D. 18831; January 19, 1898.)

Camphor oil or camphor refuse, so called, is dutiable as a nonenumerated unmanufactured article under section 3 and section 6, acts of 1894 and 1897, respectively, and is not dutiable as a distilled oil nor as an essential oil.—United States v. Dodge (107 Fed. Rep., 106), reversing G. A. 2815, followed. (T. D. 23116—G. A. 4945; June 11, 1901.)

**Canada.** (See, also, Animals; Transit of coal through Canada.)

American race horses from. (See Race horses, American.)

Baggage under card manifest from. (See Baggage.)

Bonds covering goods in transit through United States to, subject to stamp tax, under act of June 13, 1898. (See Stamp tax.)

Bonds covering imported animals. (See Bonds.)

Cattle dying in transit. (See Cattle.)

Cattle, injury after importation, damage allowance. (T. D. 22689—G. A. 4830; December 20, 1900.)

Cigars and liquors on dining cars. (See Dining-car supplies.)

Consolidation of shipments destined for. (See Shipments, consolidation of.)

Declarations to accompany sheep for immediate slaughter. (See Declarations.)

Dining-car supplies; liquors and cigars. (See Dining-car supplies.)

Drawback bonds on shipments to. (See Landing certificates.)

Drawback on exportations to. (See Drawback.)

Dutiable value of fulminate of mercury from. (See Fulminate of mercury.)

Export of animals from. (See Canadian animals for export.)

Field pease. (See Pease, dried.)

Forfeiture provided for in paragraph 290, act of 1897, does not apply to importations of spirits in bottles from Canada. (T. D. 23629; April 1, 1902.)

Foxberries, Canadian, not dutiable as cranberries, under act of 1897. (T. D. 22808—G. A. 4868; February 9, 1901.)

Free goods in transit to. (See Transit goods.)

Fulminate of mercury from. (See Fulminate of mercury.)

Goods shipped by express through United States to and from points in Canada and British Columbia; instructions as to bonds covering such goods and stamp tax on same under act of June 13, 1898. (T. D. 20049; September 14, 1898.)

Green willow cuttings imported from. (See Willow cuttings.)

Horses in transit through the United States from and to points in Canada not subject to veterinary inspection. (T. D. 22542; October 13, 1900.)

Importations by mail, disposition of undelivered packages. (See Mails, importations by.)

Indian goods from. (See Indian goods.)

Inspection at subports of Fort Covington, Mooers Junction, and Chateaugay, N. Y., of animals from. (T. D. 19292; April 29, 1898.)

Inspection of animals from. (See Animals.)

Justices of the peace, oaths on entry of household effects. (See Oath.)

Liquors in bottles imported from. (See Spirits, etc., imported from Canada.)

Liquors on dining cars. (See Dining-car supplies.)

Lumber from. (See Lumber.)

Mail importations, disposition of undelivered. (See Mail, importations by.)

Mexican oranges for. (See Oranges.)

Official correspondence with persons residing in Canada is exempted from the provisions of article 1827, Customs Regulations of 1899, in so far as it relates to postage stamps. (T. D. 22581; November 2, 1900.)



**Canada—Continued.**

Postal cards of Canada free of duty when imported to be returned to Canada for securing information necessary to the conduct of importer's business and not as articles for sale. (T. D. 22119; March 30, 1900.)

Proof required in case of returned goods representing shipments to Canada in foreign vessels. (T. D. 20768; March 1, 1899.)

Rags from Canada, disinfection required under certain conditions. (T. D. 22037; February 27, 1900.)

Schoolbooks printed in, bearing imprint of city of United States. (See Books.)

Sealing of transit baggage from. (See Baggage.)

Sealskin garments worn by persons temporarily visiting United States. (See Sealskin garments.)

Seizure of mail packages. (See Seizure.)

Sheep from, for immediate slaughter, declarations to accompany. (See Declarations.)

Spirits in bottles imported from, not subject to forfeiture provided for in paragraph 290, act of 1897. (T. D. 23629; April 1, 1902.)

Transit goods from, warehousing. (See Transit goods.)

Transportation of goods from one place in Canada to another, via Alaska. (T. D. 19379; circular 86, May 24, 1898.)

Warehousing of transit goods from. (See Transit goods.)

Whisky from, forfeiture under paragraph 290, act of 1897. (See Forfeiture.)

Wine from, not forfeitable under paragraph 290, act of 1897. (See Wine.)

Wood pulp from. (See Wood pulp.)

**Canadian animals for export.** (See, also, Alaska.)

Exportation of Canadian cattle and sheep from Portland, Me.; Boston, Mass.; New York, N. Y.; Philadelphia, Pa.; Baltimore, Md., and Newport News, Va. (T. D. 21789; November 22, 1899.)

**Canadian cattle in Alaska.** (See Alaska.)**Canadian duties, etc.** (See Fulminate of mercury.)**Canadian grain in transit.** (See Grain in transit.)**Canadian Wheelmen's Association.** (See Bicycles.)**Canary seed.** (See Seed, canary.)**Cancellation of bonds.** (See Bonds; Salt bonds.)**Candelabra.** (See Glass, articles of.)**Candleholders.**

Candleholders in pairs, designed for use on Christmas trees, dutiable as manufactures of metal at 45 per cent ad valorem under paragraph 193, act of 1897, and not as toys.—*Wanamaker v. Cooper*, 69 Fed. Rep., 465, followed. Note *Woolworth v. United States*, 113 Fed. Rep., 1007. (T. D. 19138—G. A. 4111; March 22, 1898.)

**Candles, coloring for.** (See Coal-tar dyes.)**Canes, sticks for walking.** (See Sticks for walking canes.)**Canisters.** (See Tea canisters.)**Cannabis indica.** (See Hemp, Indian, alcoholic tincture of.)**Canned blueberries.** (See Fruits preserved in their own juice.)**Canned fish roe.** (See Fish roe, canned.)**Canned preserved lichi.** (See Lichi.)**Canned turtle meat.** (See Turtle meat, canned.)**Cannon, old.** (See Old cannon.)

**Cans.**

Porcelain-lined tin cans not a manufacture within meaning of drawback law. (T. D. 23763; June 2, 1902.)

**Canton teas.** (See Tea.)**Canvas.** (See, also, Artists' canvas.)

Double-warp jute. (See Jute canvas.)

Flax canvas, certain 14 packages denied benefits of act of April 1, 1898. (T. D. 19320; May 6, 1898.)

Painted photographs mounted on canvas. (See Photographs.)

**Cap jewels, etc., of garnet.** (See Garnet.)**Capacity of grape barrels.** (See Barrels.)**Cape Angora goatskins.** (See Goatskins.)**Cape nets, cotton.** (See Cotton lace.)**Caps.** (See, also, Wool caps, knit.)

Caps composed of hair or fur of rabbit are dutiable at 35 per cent ad valorem as manufactures of fur under paragraph 450, act of 1897, and not under the provision for "hats," composed of fur of the rabbit, in paragraph 432. (T. D. 22228—G. A. 4708; May 10, 1900.)

Oxford caps. (See Regalia.)

Woolen knit caps, tam-o'-shanters. See Knit (crocheted) goods.

**Capsules, metal, containing carboleum.** (See Carboleum.)**Car wheels, reimported American.** (See Reimported American goods.)**Carbide, calcium.** (See Calcium carbide.)**Carboleum.** (See, also, Carbolineum.)

Carboleum, so called, imported in steel cylinders or tubes, a liquid substance known commercially and in chemistry as "carbonic acid," and also as "carbonic-acid gas," and described by the symbol  $\text{CO}_2$ , is dutiable at 25 per cent ad valorem under the provision in paragraph 1, act of 1897, for "all other acids not specially provided for in this act." (T. D. 19134—G. A. 4107; March 18, 1898.)

Carboleum contained in metal capsules or containers, and known as "sparklets," is dutiable as an acid not specially provided for under paragraph 1, act of 1897, at 35 per cent ad valorem. Coverings for same made of steel are usual and necessary coverings and not separately dutiable.—*In re Hempstead* (96 Fed. Rep., 94) and G. A. 4649 and G. A. 4662 cited and followed; *United States v. Matthews* (78 Fed. Rep., 345) distinguished. (T. D. 22402—G. A. 4737; July 30, 1900.)

**Carbolic soap, medicinal.**

Carbolic soap, so called, imported in iron drums in the condition of a brown stiff paste, and intended and adapted for use as an insecticide, germicide, disinfectant, and antiseptic in spraying trees, flowers, and plants, and externally on the human and animal body, which consists of potash and soda soap combined with carbolic acid, is dutiable at 15 cents per pound as medicated soap under paragraph 72, act of 1897. (T. D. 22589—G. A. 4799; November 2, 1900.)

**Carbolineum.** (See, also, Carboleum.)

Carbolineum or "tar oil" free of duty as a product of coal tar under paragraph 443, act of 1894. (T. D. 19152; March 29, 1898.)

Merchandise described variously in the invoices as "teerol," "tar oil," "coal-tar oil," etc., a patented article, known as "carbolineum," being a liquid substance of a dark-brown color, somewhat similar in appearance and odor to so-called dead or creosote oil, and which is composed of a distillate of coal tar

**Carbolineum**—Continued.

known as "dead oil" or as "heavy oil of coal tar," or as "anthracin oil," or "green oil," and chlorine or chloride of zinc, is not the article known to commerce as dead or creosote oil, but is a chemical compound, dutiable at 25 per cent ad valorem under paragraph 3, act of 1897. (T. D. 21061—G. A. 4426; April 25, 1899.)

Tar oil or carbolineum, so called, a chemical compound composed of dead or creosote oil and chloride of zinc or chlorine gas, known as "carbolineum," "carbolineum avenarius," and otherwise, is dutiable at the rate of 15 per cent ad valorem under paragraph 15, act of 1897.—*Downing v. United States* (123 Fed. Rep., 1000) followed; G. A. 4426 (T. D. 21061) reversed. (T. D. 23132—G. A. 4948; June 18, 1901.)

**Carbon, blood char.** (See Blood char.)

**Carbon, retort.** (See Retort carbon.)

**Carbon sticks.** (See Carbons, electric; Arc-light carbons.)

**Carbonate of baryta.** (See Baryta.)

**Carbonate of potash, refined.**

Refined carbonate of potash free as carbonate of potash under paragraph 595, act of 1894. (T. D. 18810; January 15, 1898.)

Refined carbonate of potash entitled to free entry as "potash, \* \* \* carbonate of," under paragraph 595, act of 1894, and not subject to duty under paragraph 60, as within the description "all chemical compounds and salts, not specially provided for in this act."—*United States v. Giese* (83 Fed. Rep., 692) and Board decision *In re Giese* (G. A. 3604) followed. (T. D. 19067—G. A. 4087; March 5, 1898.)

**Carbonic acid, or carboleum.** (See Carboleum.)

**Carbons, arc-light.** (See Arc-light carbons.)

**Carbons, electric.** (See, also, Arc-light carbons.)

Carbons for electric lighting imported in lengths of 36 inches dutiable at the rate of 35 per cent ad valorem under paragraph 97, act of 1897, as "articles composed of carbon not specially provided for."—T. D. 19906 (G. A. 4236) sustained. (T. D. 21906; January 12, 1900.)

Electric-light carbons, otherwise known as carbon points, sticks, or pencils, are dutiable at 20 per cent ad valorem as nonenumerated manufactured articles, under section 3, act of 1894, and not at 30 per cent, under paragraph 86, as "articles composed of earthen or mineral substances."—G. A. 3866 reversed; *Dingelstedt v. United States* (91 Fed. Rep., 112; 33 C. C. A., 395) followed. (T. D. 20653—G. A. 4344; January 26, 1899.)

Sticks or rods of carbon in lengths, respectively, of 36, 29, and 24 inches, not suitable for electric lighting until further manufactured by being cut up into shorter pieces and ground and pointed, are dutiable at 35 per cent ad valorem under paragraph 97, act of 1897, as "articles \* \* \* composed of carbon," and not under paragraph 98 as "carbons for electric lighting." There is no warrant in the tariff law for the local appraiser or collector to assess such articles upon the theory that each rod may be made into a number of smaller rods suitable for electric lighting. (T. D. 19906—G. A. 4236; August 12, 1898.)

Sticks or rods of carbon dutiable at the rate of 90 cents per one hundred, under paragraph 98, act of 1897.—Appeal from decision of Board of General Appraisers, G. A. 4236. (T. D. 19955; August 27, 1898.)

Sticks or rods of carbon in lengths of 24 inches and not suitable for electric lighting until further manufactured are dutiable at the rate of 35 per cent ad valorem under paragraph 97, act of 1897, as articles composed of carbon not specially

**Carbons, electric—Continued.**

provided for. They are not dutiable under the provision in paragraph 98 for "carbons for electric lighting," at the rate of 90 cents per hundred, either on the basis of the number of pieces as imported or of the number of electric-light carbons of the usual lengths that may be presumed to be intended to be made out of the sticks as imported.—*United States v. Reisinger* (94 Fed. Rep., 1002), reversing the decision of the circuit court (91 *id.*, 638), followed; *In re Downing* (G. A. 4236) affirmed. (T. D. 22059—G. A. 4667; March 6, 1900.)

Sticks of carbon, round, one-half to five-eighths of an inch in diameter, and from 12½ to 20 inches in length, being ultimately intended for and exclusively used in electric lighting, are dutiable as carbons for electric lighting at 90 cents per hundred, under paragraph 98, act of 1897, by similitude.—*United States v. Reisinger* (94 Fed. Rep., 1002; 36 C. C. A., 626) distinguished; *Dingelstedt v. United States* (91 Fed. Rep., 112); *Hahn v. United States* (100 Fed. Rep., 635); *United States v. Gabriel* (99 Fed. Rep., 716); *United States v. Waddell* (113 Fed. Rep., 1021; 51 C. C. A., 688), and *In re Strauss* (G. A. 4921) followed.==  
SOMERVILLE, G. A., dissenting, holds that the articles fall directly within the rule laid down by the circuit court of appeals in *United States v. Reisinger*, 94 Fed. Rep., 1002; 36 C. C. A., 626. (T. D. 23353—G. A. 5020; November 7, 1901.)

**Carboys, glass.** (See Glass.)**Cardboard.**

Cardboard dutiable as paper at 25 per cent ad valorem under paragraph 402, act of 1897. (T. D. 20519—G. A. 4330; January 10, 1899.)

**Cardboard portfolios.** (See Coverings.)**Card manifests of baggage from Canada.** (See Baggage.)**Card teeth and sheet steel in strips.**

Card teeth dutiable at 40 per cent ad valorem and 1½ cents per pound additional under paragraph 137, and sheet steel in strips, blue, brightened, or polished, dutiable at 45 per cent ad valorem and 1 cent per pound additional, under paragraphs 137 and 141, act of 1897. (T. D. 23587; March 11, 1902.)

**Cards.**

Pattern sample, with printed descriptive text, dutiable as printed matter under act of 1897. (T. D. 22143—G. A. 4695; April 10, 1900.)

Postal, Canadian, free of duty when imported to be returned to Canada for securing information necessary to the conduct of an importer's business and not as articles of sale. (T. D. 22119; March 30, 1900.)

**Cards and books, copyrighted.** (See Copyrighted articles.)**Cards, playing.** (See Playing cards.)**Cargoes.**

**Legibility of manifests.** (See Manifests.)

**Lost, allowance for.** (See Derelict merchandise.)

**Unpermitted—**

Amending the present form of application "to allow unpermitted cargo to remain on the wharf." (T. D. 19390; circular 90, May 27, 1898.)

**War prizes.** (See War prizes.)

**Carica papaya.** (See, also, Papaw milk.)

Carica papaya dutiable as a medicinal preparation in the preparation of which alcohol is used, at 50 cents per pound, under paragraph 74, act of 1890. (T. D. 21389; July 15, 1899.)

**Carnegie art galleries.** (See Art, works of.)

**Carpeting.**

Felt carpeting dutiable at 50 per cent ad valorem under the provisions of paragraph 381, act of 1897, for "carpeting of wool." (T. D. 21982; February 7, 1900.)

Felt carpeting imported in pieces  $1\frac{1}{2}$  yards wide and from 70 to 80 yards long held to be dutiable as carpeting of wool at 50 per cent ad valorem under paragraph 381, act of 1897. (T. D. 20008—G. A. 4254; September 2, 1898.)

Felt, unwoven wool, in rolls of  $6\frac{1}{4}$  yards wide and between 60 and 70 yards long, and commercially known as felt carpeting, is dutiable under paragraph 381, act of 1897, at 50 per cent ad valorem, as "carpeting of wool," and not under paragraph 370 as "felts not woven \* \* \* composed wholly or in part of wool."—*In re Dobson* (G. A. 4254) followed. Compare *In re Plum*, (i. A. 1063. (T. D. 21401—G. A. 4487; July 13, 1899.)

Felt carpeting imported in pieces or rolls dutiable as felts not woven under paragraph 370, act of 1897, at 44 cents per pound and 60 per cent ad valorem.—Appeal from decision of Board of General Appraisers, G. A. 4487. (T. D. 21448; August 1, 1899.)

Wool Dutch carpet. (See Wool.)

**Carrara marble busts.** (See Statuary, marble.)

**Carriage whips.**

Carriage whips, English holly component material of chief value, dutiable as manufactures of wood under act of 1897. (T. D. 22718; January 12, 1901.)

**Carriers' liens.** (See Liens.)

**Cars.**

Storage of tea, pending examination, in cars as constructive warehouses at ports not having storage facilities, permissible, provided cars are kept under supervision of customs officials and are not allowed to be removed from the port. (T. D. 22184; April 25, 1900.)

Trucks, reimported domestic, repaired abroad, entitled to free entry if not enhanced in value. (T. D. 22568; October 29, 1900.)

**Cars, manifests.** (See Baggage; Cording and sealing.)

**Cartage and storage charges.**

Where imported merchandise is regularly invoiced and complete entry thereof has been made, payment of cartage and storage charges not required of importer for conveying the goods to and retaining same in appraiser's store, or place utilized as such, for purposes of examination and appraisement.—When cartage and storage charges accrue and become payable by importers. (T. D. 22346; July 11, 1900.)

**Carthagenae ipecac.**

Carthagenae ipecac, so called, and similar drugs produced, manufactured, or prepared in any other country than England, Scotland, France, or Germany, and not conforming in strength and purity to the pharmacopœia and dispensatory of those countries, must conform to the United States pharmacopœia and dispensatory to entitle the same to entry.—Right of appeal by owner or consignee, if dissatisfied with findings of examiner in the first instance, under section 2936, Revised Statutes, and articles 1292 and 1293, Customs Regulations of 1899. (T. D. 22432; August 14, 1900.)

Carthagenae ipecac entitled to entry when conforming to the standard of strength and purity established by the United States pharmacopœia and dispensatory.—T. D. 22432 construed. (T. D. 22493; September 19, 1900.)

**Cartridge or powder bags.** (See Silk cloth.)

**Cartridges for miniature pistols and guns.** (See Pistols and guns, etc.)

**Carvings, wood.** (See Wood carvings.)

**Casein.**

Casein not classifiable as albumen under act of 1897. (T. D. 20614—G. A. 4340; January 23, 1899.)

**Case numbers in official correspondence.**

Departmental numbers of cases must appear in letters of officers of the customs. (T. D. 24698; circular 117, October 6, 1903.)

**Cases and movements, watch.** (See Watches.)

**Cases and packing charges.** (See Dutiable value.)

**Cashmere goat, wool of.** (See Wool of Cashmere goat.)

**Casing, bone.** (See Bone casing.)

**Casket containing a corpse.**

Casket containing a corpse free of duty as a necessary covering, and not treated as an importation of goods, wares, and merchandise within the meaning of the tariff law. (T. D. 21464; August 5, 1899.)

**Casks.**

Demijohns not casks within meaning of last clause of paragraph 290, act of 1897. (T. D. 23414; December 14, 1901.)

**Cassava.** (See Tapioca flour.)

**Castile soap.**

Certain soap made from a low grade of residuum olive oil, which had undergone treatment with sulphuric-acid gas and distillation, known as "olive-oil foots," held to be castile soap, and dutiable at 20 per cent ad valorem under paragraph 63, act of 1894. (T. D. 18891; January 31, 1898.)

**Castings.**

Articles made out of castings, which have been turned, drilled, ground, and polished, and which have been fitted together and fastened with screws and clamps, are not dutiable as castings, but are dutiable under paragraph 193, act of 1897, as manufactures of metal. The articles provided for in paragraphs 135 and 148, as castings, are only such articles which are imported in the form and substantially in the condition as they come from the mold.—G. A. 1410 (T. D. 12814) and G. A. 1471 (T. D. 12920) cited and followed. (T. D. 24604—G. A. 5397; July 30, 1903.)

**Cast-metal statuary.** (See Statuary.)

**Casualty.**

Merchandise destroyed by fire while in customs custody. (See Refund of duty.)

Theft of imported goods not a casualty within meaning of section 2984, Revised Statutes. (T. D. 24511—G. A. 5359; June 23, 1903.)

**Catgut strings.** (See Spinning gut; Tennis gut; Worm-gut and catgut strings.)

**Catholic hymn books in French and Latin.** (See Books in foreign language.)

**Cats.**

Free entry of, for breeding purposes. (T. D. 23825; June 27, 1902.)

**Cattle.** (See, also, Animals; Canadian animals, etc.; Damage allowance; Horses and cattle of immigrants.)

Anthrax vaccine for prevention of disease in cattle free of duty; reversal of G. A. 4600. (T. D. 22637; November 27, 1900.)

Canadian cattle crossing border into United States, instructions as to their disposition. (T. D. 23739; May 22, 1902.)

Canadian cattle imported into district of Alaska in British vessels may be landed at a point below Dyce on entry of vessel at Dyce, and as cattle are in transit no duty attaches. No quarantine or inspection required. (T. D. 18962; February 12, 1898.)

**Cattle—Continued.**

Cattle dying while in the custody of officers of customs, no authority of law for refund of duty on. (T. D. 19543; June 23, 1898.)

Cattle from Mexico may be driven through territory of the United States to reach pasturage in Lower California, if found in a healthy condition before crossing line. (T. D. 19395; May 27, 1898.)

Cattle tails held to be free of duty as hide cuttings under paragraph 572, act of 1897. (T. D. 19139—G. A. 4112; March 22, 1898.)

Cattle driven across the boundary line from Texas into Mexico by the owner for the purpose of temporary pasturage, in order to be entitled to free entry under paragraph 473, act of 1897, must be brought back to the United States within six months from the date of exportation. The regulations of the Secretary of the Treasury, moreover, made for the enforcement of said paragraph, must be substantially complied with by the importer.—*United States v. Cloete* (81 Fed. Rep., 399; 26 C. C. A., 452) and *In re Cloete* (G. A. 3349) followed. (T. D. 19984—G. A. 4249; August 29, 1898.)

Cattle imported, which by reason of death or unfit condition were not exported, duty attaches at port of proposed exportation. (T. D. 21956; January 30, 1900.)

Cattle in transit through the United States found dead in cars on arrival at seaboard ports, and not exported on account of removal for sanitary reasons, not chargeable with duty. (T. D. 22465; August 31, 1900.)

Cattle injured after importation, remedy under section 2984, Revised Statutes. (T. D. 22689—G. A. 4830; December 20, 1900.)

Food, Faramel. (See Vessels.)

Hair, blankets of jute and. (See Horse blankets.)

Hair from Marseilles, France, no disinfection of. (See Disinfection of hides, etc.)

Hides affected with anthrax. (See Hides.)

Hides, disinfection of. (See Disinfection.)

Hides from Mexico, tagging of. (See Hides.)

Hides of, limed. (See Hides of cattle, limed.)

Mexican cattle crossing borders into United States: Instructions as to their disposition. (T. D. 23739; May 22, 1902.)

Neat cattle, prohibition of importation of, into Porto Rico. (See Porto Rico, neat cattle.)

Neat cattle, suspension of restrictions against importation of, from certain countries. (T. D. 24328; circular 41, April 2, 1903.)

Omaha Exposition. (T. D. 18824; circular 12, January 18, 1898.)

Penal duty on. (See Penal duty.)

Quarantine and inspection of. (T. D. 22014; circular 21, February 16, 1900. T. D. 22270; June 7, 1900. T. D. 24412; circular 57, May 5, 1903.)

Vaccine virus for anthrax. (See Vaccine.)

**Cattle-hair felt—**

Cattle hair is not wool within the meaning of paragraph 383, act of 1897, defining the term "wool" as used in said act as "including wool or hair of the sheep, camel, goat, alpaca or other animal," as cattle are not animals *ejusdem generis* with those mentioned.—Strips of unwoven cattle-hair felt used for polishing glass are dutiable under the provision in section 6, act of 1897, as unenumerated manufactured articles, and not under paragraph 370, as "felts not woven \* \* \* composed wholly or in part of wool."—*In re Yuen Wa*, G. A. 3947 (T. D. 18306), *In re Knox*, G. A. 4605 (T. D. 21786), and *Veit v. United States* (121 Fed. Rep., 205) followed; *In re Veit*, G. A. 4876 (T. D. 22843), modified. (T. D. 24510—G. A. 5358; June 22, 1903.)

**Caustic soda.** (See Insecticide.)

**Cayo, Ecuador.**

Entry of goods imported from, on invoices certified by two resident merchants. (T. D. 23826; June 27, 1902.)

**Cedar, alder-wood boards printed to imitate.** (See Alder-wood boards, etc.)

**Celluloid.**

**Needles for crocheting and knitting.** (See Needles.)

**Sheets of—**

Sheets of celluloid (which is a compound of pyroxylin), 55 by 24 inches in dimensions, polished on both sides, and adapted to various uses by simply being cut into smaller sizes, are dutiable under paragraph 17, act of 1897, at 65 cents per pound and 25 per cent ad valorem as celluloid "in finished or partly finished articles," and not under any other clause of said paragraph, nor under section 6 of said act, as a nonenumerated manufactured article. (T. D. 19583—G. A. 4204; June 24, 1898.)

Sheets of celluloid polished on both sides held to be "finished or partly finished articles," within the meaning of paragraph 17, act of 1897, and dutiable at the rate of 65 cents per pound and 25 per cent ad valorem. (T. D. 21870; December 22, 1899.)

Sheets of celluloid, polished on both sides, are dutiable at the rate of 65 cents per pound and 25 per cent ad valorem under paragraph 17, act of 1897, providing for "collodion and all compounds of pyroxylin, whether known as celluloid or by any other name, \* \* \* if in finished or partly finished articles."—United States *v.* Eschwege (98 Fed. Rep., 600; 39 C. C. A., 169) followed; Eschwege *v.* United States (91 Fed. Rep., 754) reversed, and *In re Eschwege* (G. A. 4204) affirmed. (T. D. 21881—G. A. 4621; December 26, 1899.)

**Cement.** (See, also, Bicycle cement; Dentists' cement.)

Keen's nonhydraulic cement dutiable at 20 per cent under paragraph 89, act of 1897.—G. A. 2425 modified. (T. D. 20130—G. A. 4284; September 30, 1898.)

**Cerite.** (See Cerium.)

**Cerium.**

Cerium ore exempt from duty as crude mineral under paragraph 614, act of 1897. (T. D. 20245—G. A. 4301; October 25, 1898.)

**Certificate, manufacturer's, extract from.** (See Extract from manufacturer's certificate.)

**Certificates.** (See, also, Animals, etc.; Consular certificates; Clinical thermometers; Fees; Free zone; Landing certificates; Stamp tax.)

Additional duties, certificates of collectors and naval officers. (See Additional duty.)

American artist's. (See Artists, American.)

Certificates of importation, when required for purposes of liquidating drawback entry. (T. D. 22365; July 18, 1900.)

Certificates of importation, where protests are pending, may be issued for a single package or any number of packages if protest against same be waived or withdrawn. (T. D. 22838; February 26, 1901.)

Certificates of importation should only be issued upon written requests. They may be amended by the collector issuing same so as to be used at a port other than that designated, if the request be changed accordingly by the applicant. (T. D. 23038; May 9, 1901.)

Certificates of inspection, directions for stamping date of expiration on copies of. (T. D. 24388; circular 54, April 27, 1903.)

Certificates to manifests of exports required for statistical purposes by act of March 3, 1893 (T. D. 17998), not taxable under act of June 13, 1898.—T. D. 19665 revoked. (T. D. 19912; August 17, 1898.)



**Certificates—Continued.**

Consular certificates not required for goods shipped from the United States to Hawaii. (T. D. 22289; June 15, 1900.)

Consular certificates of depreciation: Executive order amending paragraph 692, Consular Regulations of 1896. (T. D. 23725; May 17, 1902.)

Foreign customs certificates. (See Reimported American goods.)

Landing certificates, stamping of. (See Landing certificates.)

Pedigree certificates, production of voluntary bond. (See Animals for breeding purposes.)

Philippine Islands, certificates for remission of export duty. (See Philippine Islands.)

Registry and pedigrees, stamp tax on. (See Stamp tax.)

Sealskin garments. (See Sealskin garments.)

Shipper's certificate sufficient authentication for invoices of goods from Porto Rico and to Porto Rico from United States. (T. D. 22194; May 1, 1900.)

Shooks, certificates issued for exportation of shooks. (See Shooks.)

Statuary unaccompanied by certificates. (See Statuary.)

Time of filing; mineral salts. (See Mineral salts.)

Tutuila: Certificates of chief customs officer necessary for free admission of goods from. (T. D. 23759; May 28, 1902.)

**Certification.****Bills of lading—**

Certification of authority to indorse bills of lading in drawback cases. (T. D. 22717; circular 2, January 12, 1901.)

**Invoices. (See Invoices.)****Certified statements.**

Certified statements for refund of duty may be forwarded to Department in certain cases without awaiting specific authority. (T. D. 21414; July 21, 1899.)

Certified statements for refund of duties must be made in the name of consignee who paid the same. (T. D. 21616; September 26, 1899.)

Certified statements should contain the address of the person to whom the notification of settlement is to be sent, whether the principal or attorney of record. (T. D. 21576; September 8, 1899.)

Certified statements, refunds by, will not be made pending suit for additional duty. (T. D. 22336; July 10, 1900.)

Customs Regulations, 1892, amended. (T. D. 21535; circular 110, August 29, 1899.)

**Ceylon and India teas. (See Tea.)****Chains for watches, etc.**

Small chains composed of German silver and other metal, gilded, etc., cut into the usual lengths of vest and guard chains, and requiring only the addition of a swivel and hook or other device to render them complete as such, are dutiable at 60 per cent ad valorem under the provisions of paragraph 434, act of 1897. Small chains of the same general character, in lengths of about 50 to 100 yards, adapted and probably intended for use chiefly, if not wholly, in making vest watch chains or guards, but suitable for other purposes, are dutiable at 45 per cent ad valorem under paragraph 193 of said act, in accordance with the doctrine of G. A. 4377. (T. D. 21377—G. A. 4483; July 11, 1899.)

**Chalk. (See, also, Billiard chalks; Red chalk; Tiver.)**

Chalk, precipitated, not medicinal nor prepared for toilet use, dutiable at the rate of 1 cent per pound under paragraph 13, act of 1897. (T. D. 19491—G. A. 4185; June 11, 1898.)

Precipitated chalk, dried and bolted, and intended for toilet purposes and not yet made into toilet articles, is dutiable at the rate of 25 per cent ad valorem under the last clause of paragraph 13, act of 1897, as manufactures of chalk not

**Chalk**—Continued.

otherwise provided for, and is not dutiable at the rate of 1 cent per pound under said paragraph.—*Lyon v. United States* (121 Fed. Rep., 204) followed. (T. D. 24371—G. A. 5327; April 16, 1903.)

**Chamois skins.**

Chamois skins, dry salted, untanned, and with the hair on, are free of duty under paragraph 664, act of 1897, as "skins of all kinds, raw," and are not dutiable at 20 per cent under paragraph 438. The last phrase of paragraph 664, "not specially provided for in this act," qualifies only the word "hides" immediately preceding it, and not the words "skins of all kinds." (T. D. 24550—G. A. 5370; July 2, 1903.)

**Champagne.**

**Bottles of** (see, also, Bottles; Magnums)—

Quart bottles filled with champagne dutiable at \$8 per dozen bottles under paragraph 243, and three-fourths of 1 cent per pound on the bottles under paragraph 88, act of 1894, the bottles not being exempt from duty as usual and necessary coverings. (T. D. 20355; November 22, 1898.)

**Packages of less than one dozen bottles**—

Under paragraph 295 and the second proviso to paragraph 296, act of 1897, champagne imported in packages containing less than one dozen bottles is dutiable, irrespective of the number or size of such bottles, at the rate of \$8 per package on any quantity contained therein up to 3 gallons, with the statutory amount added for the bottle or bottles less than 12 as if imported empty. Any excess over 3 gallons dutiable at the rate of \$2.50 per gallon. (T. D. 22118; March 30, 1900.)

**Char, blood.** (See Blood char.)

**Charcoal crayons or fusains.**

Charcoal crayons or fusains, being articles or wares composed wholly of carbon, are dutiable under the provisions of paragraph 97, act of 1897, at the rate of 35 per cent ad valorem, and are not dutiable under section 6 as unenumerated manufactured articles.—G. A. 4667 and *United States v. Reisinger* (94 Fed. Rep., 1002) cited and followed. (T. D. 22877—G. A. 4888; March 12, 1901.)

**Charcoal iron.** (See, also, Iron; Iron crop ends or clippings; Nail rods.)

Proviso to paragraph 124, act of 1897, is limited in its operation to the paragraph itself, and does not extend beyond it. Only such classes of iron as those provided for by that paragraph which may be manufactured by the use of charcoal as a fuel are covered thereby, and all classes of iron specially provided for in other paragraphs of the act are not included.—*United States v. Dickson* (15 Pet., 141); *United States v. Newhall* (91 Fed. Rep., 529); *United States v. Slazenger* (113 Fed. Rep., 524.) (T. D. 22708—G. A. 4834; January 2, 1901.)

Charcoal square iron bars dutiable at six-tenths of 1 cent per pound under paragraph 123, act of 1897, irrespective of dimensions.—Flat iron or "flats," in the manufacture of which charcoal is used as a fuel, dutiable at the same rate under said paragraph only when *both* conditions as to the minimum of width and the minimum of thickness provided in that paragraph are fulfilled, and must, therefore, be not only not less than 1 inch wide, but *also* not less than three-eighths of 1 inch thick. Charcoal flat iron less than both or either of these dimensions is assessable for duty under the provisions of paragraph 124.—*Merritt v. Welsh* (104 U. S., 694, 702); *In re H. B. Claffin Company* (52 Fed. Rep., 121, 123); and *In re Wheelock et al.* (T. D. 22708—G. A. 4834) cited and followed in the construction of paragraphs 123 and 124. (T. D. 22930; April 1, 1901.)

**Charcoal iron**—Continued.

Bar iron, oval in shape and of various sizes, in the manufacture of which charcoal is used as fuel, not specifically enumerated in the act of 1897, is dutiable at \$12 per ton as "bars or shapes of rolled or hammered iron not specially provided for," under paragraph 124 of said act, in accordance with the principle enunciated in T. D. 22930. (T. D. 23461; January 13, 1902.)

Bar iron enumerated in paragraph 123, act of 1897, in the manufacture of which charcoal has been used as a fuel, is dutiable at the rate of \$12 per ton, as falling within the closing proviso to paragraph 124, said proviso being held to extend to both paragraphs 123 and 124. (T. D. 23756; May 27, 1902.)

There is no distinction between "bar iron" provided for in paragraph 123, act of 1897, and "iron bars" provided for in paragraph 124, and such merchandise is not distinguished by any trade term or recognition. *Held*, therefore, that iron bars made by the charcoal process are included in the last proviso to paragraph 124, and are dutiable thereunder at the rate of \$12 per ton, and are not taken out of its operation by virtue of the provision for "bar iron" in paragraph 123.—*Milne v. United States* (115 Fed. Rep., 410). G. A. 4834 reversed as to this particular merchandise. (T. D. 23833—G. A. 5166; June 25, 1902.)

**Charcoal plate iron.** (See Plate iron.)**Charges.** (See, also, Cartage and storage charges; Drayage charges.)

Apportionment of; burden of proof. (See Apportionment of charges.)

Demurrage charges not payable from proceeds of sale of forfeited goods. (T. D. 20433; December 17, 1899.)

Distribution of charges in invoices of hosiery. (T. D. 19544; June 23, 1898.)

Drayage charges on immediate-transportation goods. (See Drayage charges.)

Dutiable charges not stated in invoice or entry; reliquidation. (See Undervaluation as shown by private invoices, etc.)

Inland freight on wool shipped from Russia to United States, dutiable charge. (See Wool.)

Inspection of baggage at night, Mexican frontier. (See Baggage.)

Storage. (See Storage charges.)

Storage charges, payment of, from proceeds of sale of unclaimed goods. (See Unclaimed goods, sale of.)

Weighing charges. (See Fees.)

**Chargés d'affaires, ambassadors, and ministers.**

Mail packages addressed to. (See Mail packages, etc.)

**Charms, keystone.** (See Jewelry.)**Chartreuse.** (See Reciprocity.)**Chatelaine bags.** (See, also, Silver chatelaine bags.)

Small leather bags, known as leather chatelaine bags, of various sizes, composed of a leather bag having a metal framework and a metal hook and clasp by which it is attached to the belt, girdle, or otherwise to a woman's apparel, or carried on the wrist by means of a chain, and used for purposes of utility rather than ornamentation, are properly dutiable at the rate of 35 per cent ad valorem as manufactures of leather not specially provided for under the provisions of paragraph 450, act of 1897.—G. A. 4829 distinguished. (T. D. 23988—G. A. 5206; September 30, 1902.)

**Chatelaines.** (See Jewelry.)**Chatterton's compound.** (See Gutta-percha.)

**Checks for money due United States.** (See Agents transacting custom-house business.)

**Checks, stamp tax on.** (See Stamp tax.)

**Cheese.**

Small articles in imitation of. (See Toys.)

**Chemical compound.** (See, also, Bone-size substitute; Ichthyol.)

Cachou de laval. (See Cutch.)

Calcium carbide dutiable as a. (See Calcium carbide.)

Carbolineum as a. (See Carbolineum.)

Dulcin. (See Dulcin.)

Iraldeine. (See Iraldeine.)

Lysol dutiable as. (See Lysol.)

Mercurial preparations. (See Mercurial preparations.)

Smelling salts, perfumed. (See Smelling salts.)

Varnolette, or siccative. (See Varnolette.)

**Chemical glassware.** (See Glassware.)

**Chemical salt, thorium and nitrate salt.** (See Thorium oxide.)

**Chenille yarn, silk.** (See Silk chenille yarn.)

**Cherries.**

Addition of sulphurous acids to, objectionable, and entry denied. (T. D. 23390; December 6, 1901.)

**Cherries and cherry sirup.**

Separate importations were made of cherries and cherry sirup. The goods were produced by pitting the cherries, mixing them with sugar, subjecting them to a high degree of heat, and then draining off the sirup. The collector classified the whole as cherry juice, under paragraph 299, act of 1897. *Held* that the cherries and sirup were separately dutiable, the sirup as a nonenumerated manufactured article at 20 per cent ad valorem; the cherries under paragraph 263 as fruits preserved in sugar. The theory that separate classes of goods, contained in separate packages, can be commingled for dutiable purposes is erroneous and without support in customs practice or legislation. (T. D. 23404—G. A. 5041; December 7, 1901.)

**Cherries and green almonds in brine.**

Cherries in brine are free under the provisions for "fruits in brine" in paragraph 559, act of 1897, and are not dutiable at 25 cents per bushel as "cherries \* \* \* green or ripe" under paragraph 262. The green fruit of the almond tree in which the pit has not formed, imported in brine, is exempt from duty as "fruit in brine" under said paragraph 559, and is not dutiable at 4 cents per pound under the provision for "almonds, not shelled," in paragraph 269, said provision having reference to the almond nut of commerce, which is the stone or kernel of the fruit. (T. D. 24663—G. A. 5417; September 9, 1903.)

**Cherries in alcohol.** (See, also, Fruits in spirits.)

Merchandise consisting of white cherries in diluted alcohol, put up in casks, dutiable at the rate of \$1.80 per gallon under paragraph 237, act of 1894.—Appeal from an unpublished decision of Board of General Appraisers. (T. D. 19020; March 1, 1898.)

Wild red cherries in spirits dutiable as cherry juice under paragraph 299, act of 1897.—Appeal from decision of Board of General Appraisers, G. A. 4296. (T. D. 20223; October 22, 1898.)

Wild red cherries in spirits, imported in casks, dutiable under paragraph 263, act of 1897, as fruit in spirits. (T. D. 22004; February 13, 1900.)

**Cherries in brine.**

Cherries in brine exposed to the action of sulphur fumes entitled to free entry as fruits in brine not specially provided for under paragraph 559, act of 1897. (T. D. 23220; August 3, 1901.)

**Cherry juice.** (See Cherries in alcohol; Fruits in spirits.)

**Chestnuts, Chinese.** (See Water chestnuts.)

**Chicago, port of.**

There is no statute accurately defining the limits of the port of Chicago, but in customs practice it has been held to embrace only such portion of the harbor as is within the breakwater. (T. D. 24535—G. A. 5365; June 26, 1903.)

**Chief value.**

In determining the material of chief value, the value of the various materials should be taken at the time they are put together to form the completed article. Seeberger *v.* Hardy (150 U. S., 420). In the application of the material of chief value, provision of section 7, act of 1897, to articles in the manufacture of which several component materials are joined together to make the completed article, the cost of the labor in so joining them together should, if possible, be ascertained and equally apportioned among the several component materials.—G. A. 5335 (T. D. 24423) cited. (T. D. 24843—G. A. 5509; December 15, 1903.)

The ascertained value of the several component materials of an article should represent the cost of each component material as it exists at that stage of manufacture requisite to enter into the completed article under consideration.—Seeberger *v.* Hardy (150 U. S., 420); Calhoun *et al. v.* United States (122 Fed. Rep., 894); *In re* Steinhardt, G. A. 4929 (T. D. 23073), and *In re* Hoeninghaus, G. A. 5335 (T. D. 24423), examined and the principle illustrated. (T. D. 24856—G. A. 5516; December 22, 1903.)

**Chiffon.** (See, also, Ribbons; Silk chiffon, mousseline, etc.)

Gauze-like silk fabrics from about 12 to 18 inches and upward in width and in various colors and shades of color, which are known as chiffon, chiffon veiling, mousseline or mousseline veiling or bands, and by other names, and which are used chiefly as veiling, or in making women's veils, but are also used more or less in making waists and skirts for women's dresses or costumes and for other purposes, are dutiable at 50 per cent ad valorem under the provision for "veilings" in paragraph 301, act of 1894. See G. A. 3140 (T. D. 16311), Lahey *v.* United States (83 Fed. Rep., 691), and Robinson *v.* United States (122 Fed. Rep., 970), reversing G. A. 4437 (T. D. 21154). (T. D. 23231—G. A. 4977; August 12, 1901.)

**Children's toys.** (See Toys.)

**Chile.**

Parcels-post convention with. (See Parcels post.)

**China brown cashmere wool.** (See Wool of Cashmere goat.)

**China clay, paintings on.** (See Paintings.)

**China clock cases.**

China clock cases decorated or ornamented in any manner, whether imported separately or containing ordinary metal clock movements, are dutiable under paragraph 95, act of 1897, at 60 per cent ad valorem, and the metal movements or works of such clocks are separately dutiable as parts of clocks not otherwise provided for at 40 per cent ad valorem under paragraph 191 of said act. Marble or onyx clock cases, containing clock movements, are dutiable under paragraph 115 of said act at 50 per cent ad valorem, and the metal movements or works of the clock are dutiable in like manner at 40 per cent ad

**China clock cases—Continued.**

valorem under said paragraph 191. The foregoing rule of classification is to be followed whether such clocks are invoiced as entireties or are invoiced so as to show the value of the cases and movements separately.—*United States v. Crowley* (55 Fed. Rep., 109) and *In re Crowley* (50 Fed. Rep., 465) followed. (T. D. 20103—G. A. 4279; September 27, 1898.)

**China, Dresden.** (See Dresden china.)**China, lekin tax not element of dutiable value.** (See Lekin tax.)**China, mail importations.** (See Mails, importations by.)**China rush.** (See Galingale rush.)**China silks, piece dyed.**

Fabrics in the piece, composed of silk and cotton, the warp being entirely of silk and the filling entirely of cotton, dyed in the piece, and which are known commercially as "china silks," or "chinas," are dutiable, where cotton is the component material of chief value, under paragraph 311, act of 1897.—In determining the component material of chief value of piece-dyed goods where the charge for dyeing is a given price per unit of weight, such charge will be distributed or prorated between the silk and cotton in proportion to the weight or quantity of each material. (T. D. 22376—G. A. 4729; July 23, 1900.)

**China sugar.** (See Countervailing duty.)**China vases.** (See Bronze mounted china vases.)**Chinawasser or eau de quinine.** (See Toilet preparations.)**Chinese.****Beancake.** (See Beancake.)**Birds' nests.** (See Birds' nests.)**Bombs.** (See Bombs, Chinese.)**Costumes—**

Chinese costumes, banners, etc., imported for use in illustrating lectures on China, can not be entered free of duty as theatrical scenery, etc. (T. D. 18991; February 21, 1898.)

**Cucumbers—**

Chinese cucumbers, so called, imported in a prepared or preserved state, are dutiable under the provisions of paragraph 241, act of 1897, at the rate of 40 per cent ad valorem. Such merchandise not dutiable under the provisions of paragraph 263 as sweetmeats.—G. A. 1628 distinguished. (T. D. 23728—G. A. 5139; May 16, 1902.)

**Firecrackers.** (See Firecrackers; Lekin tax.)**Importation of opium by—**

A Chinese person claiming to be a British subject can not import opium into the United States under article 2 of treaty with China, proclaimed October 5, 1881, unless positive proof is presented that he is such a subject. (T. D. 18779; January 10, 1898.)

**Lizards, dried.** (See Lizards.)**Longans.** (See Longans.)**Oil tree, oil made from fruit of.** (See Nut oil.)**Paper money—**

Chinese "paper money," so called, for use in joss houses, is dutiable as a manufacture of paper not specially provided for, and not as metal-coated paper. So-called "lucky papers," used for decorative purposes, are dutiable as metal-coated paper.—*Dejonge v. Magone* (159 U. S., 562) cited. (T. D. 23064—G. A. 4927; May 16, 1901.)

**Chinese**—Continued.**Plum sauce.** (See Fruits preserved in their own juice.)**Shoes.** (See Shoes, Chinese.)**Tobacco, stamping of.** (See Tobacco.)**Vegetable tallow**—

Chinese vegetable tallow, a product obtained from the Chinese tallow tree (*Stillingia sebifera*), is dutiable at the rate of three-fourths of 1 cent per pound under the provision for tallow in paragraph 279, act of 1897, and is not exempt from duty under paragraph 695 as vegetable wax. The provision for tallow in paragraph 279 is without limitation, and will cover any article known by that name, either commercially or commonly.—G. A. 3494 (T. D. 17177), G. A. 4398 (T. D. 20925), and G. A. 4648 (T. D. 21960) followed. (T. D. 24686—G. A. 5428; September 28, 1903.)

**Water chestnuts or caltrop nuts.** (See Water chestnuts.)**Wines**—

Chinese wines, so called, consisting of spirituous beverages distilled from rice or sorghum and flavored with various vegetable substances, are dutiable at \$2.25 per proof gallon under the provision for spirituous beverages in paragraph 292, act of 1897, and are not dutiable at 55 cents per pound as medicinal preparations containing alcohol under paragraph 67.—Kwong Chin Chong v. United States (119 Fed. Rep., 383); *In re* Kwong Chin Chong, G. A. 2098 (T. D. 14047), and other cases followed. (T. D. 24675—G. A. 5421; September 16, 1903.)

**Wood oil.** (See Oil.)**Chinisol.**

Chinisol (sometimes called "quinosol") is a product of quinoline, and may be produced from coal tar, but is usually made synthetically from other substances. It is not entitled to free admission under paragraph 524, act of 1897, but is properly dutiable at 20 per cent ad valorem under paragraph 15 of said act as a medicinal preparation. (T. D. 20655—G. A. 4346; January 26, 1899.)

**Chintz.**

Cotton cloth known as "chintz," to which has been applied a composition dressing of starch and dyes, constituting about 20 per cent of the weight of the fabric, is not filled or coated cotton cloth within the provisions of paragraph 311, act of 1897, but is dutiable as countable cotton cloth within the provisions of the so-called countable provisions of Schedule I of said act.—Pinney v. United States (99 Fed. Rep., 720), *United States v. Pinney* (105 *id.*, 934; 45 C. C. A., 138), and *In re* Pinney (G. A. 4862) followed. (T. D. 23433—G. A. 5054; December 19, 1901.)

**Chip and straw braid, etc.** (See Braids.)**Chip plateaux or plaques.** (See Plateaux or plaques of chips.)**Chip, straw, willow, and wood baskets.** (See Baskets.)**Chloral hydrate.** (See, also, Salol and chloral hydrate.)

Chloral hydrate dutiable at 55 cents per pound under paragraph 67, act of 1897, as a medicinal preparation in the preparation of which alcohol is used.—Fink v. United States (170 U. S., 584; 18 Sup. Ct. Rep., 770) followed. (T. D. 20994—G. A. 4412; April 10, 1899.)

Chloral hydrate and salol held to be dutiable as "medicinal preparations \* \* \* in the preparation of which alcohol is used," under paragraph 67, act of 1897, and not as "medicinal preparations not containing alcohol or in the preparation of which alcohol is not used," under paragraph 68 of said act,

**Chloral hydrate**—Continued.

or under the provision in paragraph 3 of said act for "all chemical compounds."—*In re Merck*, G. A. 4740 (T. D. 22411) overruled; *United States v. Schering* (123 Fed. Rep., 65) followed. (T. D. 24823—G. A. 5502; December 8, 1903.)

Ether or ethyl preparations. (See Ether or ethyl preparations, etc.)

**Chloride, ethyl, coverings for.** (See Coverings.)**Chocolate.**

Dutiable value of chocolate packed in plain wooden boxes is to be found by eliminating value of coverings, etc. (T. D. 20744; February 25, 1899.)

Dutiable weight of chocolate and cocoa put up in small consumption packages—one-half pound tins, etc.—and packed for transit in outside wooden boxes, is the weight of the chocolate or cocoa plus the weight of inner coverings only, and the dutiable value of such goods includes the value of such inner coverings. (T. D. 23070; May 23, 1901.)

In ascertaining the value of chocolate for purposes of classification, it is not proper to include in such value the value of plain wooden coverings. These are expressly excluded by paragraph 281, act of 1897.—G. A. 4056 cited and distinguished. (T. D. 22123—G. A. 4686; March 29, 1900.)

In finding the value per pound of cocoa and chocolate, under paragraph 281, act of 1897, for the purpose of ascertaining the rate to be applied, the value and weight of plain wooden coverings should be excluded from the calculation, but the weight and value of all coverings other than plain wooden should be included.—*In re Sherwood* (G. A. 4056) overruled; *In re Schlienger* (G. A. 4446) modified; *United States v. Volkmann* (107 Fed. Rep., 109) followed; compare *In re Bartlett*, G. A. 4686. (T. D. 23193—G. A. 4969; July 16, 1901.)

Method of assessing duty on chocolate under act of 1897. Certain coverings not plain wooden. (T. D. 21198—G. A. 4446; May 27, 1899.)

Sugar in sweetened chocolate. (See Countervailing duty.)

Sweetened chocolate claimed to be dutiable at 2 cents per pound under paragraph 318, act of 1890, found by Board of General Appraisers to be dutiable at same rate under paragraph 319 of said act, the court holding that protest was sufficient. (T. D. 21216; June 3, 1899.)

Value of usual coverings of chocolate included in dutiable value of the article under act of 1894. (T. D. 18889; January 31, 1898.)

Weight of outside packing cases, as well as the small boxes containing prepared chocolate, to be excluded in ascertaining dutiable weight of the chocolate. (T. D. 18851; January 21, 1898.)

**Chopped feed.**

Chopped feed consisting of oat hulls and refuse of an oat meal not dutiable as oat hulls, but at 20 per cent under section 6, act of 1897, as an unenumerated manufactured article. (T. D. 21262—G. A. 4454; June 12, 1899.)

**Christmas decorations.** (See Holly cuttings.)**Christmas-tree ornaments.** (See, also, Candleholders; Lame.)

Glass balls, used as ornaments for Christmas trees, dutiable as manufactures of glass at 45 per cent ad valorem under paragraph 112, act of 1897. (T. D. 21509; August 16, 1899.)

Glass ball ornaments, colored, gilded, or silvered, dutiable at the rate of 60 per cent ad valorem under paragraph 100, act of 1897.—Modification of T. D. 21509. (T. D. 21551; September 2, 1899.)

Glass balls used for decorating Christmas trees, and known commercially as toys, are dutiable as toys under paragraph 418, act of 1897. G. A. 4589 followed.—



**Christmas-tree ornaments—Continued.**

Artificial fruits and flowers and articles made in chief value of tinsel wire, lame or lahn, used for ornamenting Christmas trees, and not commercially known as toys, are dutiable as artificial fruits or flowers and as manufactures in chief value of tinsel wire, lame or lahn, respectively, and not as toys. G. A. 3765, 4111, and 4341, and *Wanamaker v. Cooper* (69 Fed. Rep., 465) cited and followed.—The fact that an article may be dealt in in toy departments and in toy stores is not sufficient to establish commercial designation of the articles as toys. (T. D. 22559—G. A. 4784; October 19, 1900.)

Glass balls, hollow, for Christmas-tree ornaments, known in trade as toys, held to be dutiable as toys at 35 per cent ad valorem under paragraph 418, act of 1897. (T. D. 21718—G. A. 4589; October 28, 1899.)

Glass balls, hollow, for Christmas-tree ornaments dutiable as toys, and not as manufactures of glass.—No appeal from decision of the Board of United States General Appraisers, G. A. 4589. (T. D. 21733; November 7, 1899.)

**Christmas trees.**

Christmas trees not crude vegetable substances, but dutiable at 10 per cent ad valorem under section 6, act of 1897, T. D. 21095. (T. D. 21372—G. A. 4478; July 3, 1899.)

Christmas trees, rootless, dutiable as unenumerated unmanufactured articles at 10 per cent ad valorem under section 6, act of 1897. (T. D. 21095; May 6, 1899.)

**Chrome green—Guignet's green.**

Blaugrun or Guignet's green, so called, a dark bluish-green pigment in the condition of paste, is dutiable at 4½ cents per pound under paragraph 48, act of 1897, and not at 30 per cent ad valorem under paragraph 58 of said act, as claimed. (T. D. 21720—G. A. 4591; October 31, 1899.)

**Chromos and photographs mounted on glass.** (See Photographs.)**Chronometer, graphic.** (See Instruments, philosophical and scientific.)**Chronometer, ship's.** (See Ship's chronometer.)**Church statuary.** (See Statuary.)**Churches, free entry of articles for.**

Articles to be entitled to free entry under paragraph 649, act of 1897, must be specially imported by a society, or through an agent on a specific order, and can not be taken from the stock in hand of a dealer in this country, or from an invoice not covering goods so specially imported, or from a lot of goods already shipped. Number of orders, names of importers, etc., must be noted on the invoices forwarded to Auditor for the Treasury Department. (T. D. 20973; April 10, 1899. T. D. 22281; June 13, 1900.)

**Chutneys.** (See Fruits preserved in their own juice.)**Cigar case, toy.** (See Toys.)**Cigar cases, paper.** (See Smokers' articles.)**Cigar labels.**

Cigar labels printed in ten colors or in bronze printing dutiable at 30 cents per pound under paragraph 308, act of 1894. (T. D. 21930; January 19, 1900.)

**Cigar labels and bands, lithographic.**

Classified as lithographic cigar labels at 20 cents per pound under paragraph 308, act of 1894. (T. D. 18761; January 6, 1898.)

**Cigarettes.**

**Abolishment of export duty on, from Havana.** (See Cigars.)

**Cigarettes—Continued.****Destruction of reimported—**

Reimported domestic cigarettes found to be moldy and unfit for use may be abandoned and destroyed without payment of duty equal to internal-revenue tax remitted on exportation, or payment of duty equal to drawback allowed on paper used in their manufacture. (T. D. 21304; June 24, 1899.)

**Passenger's baggage—**

Three hundred cigarettes, in lieu of 50 cigars, may be brought free of duty in passenger's baggage. (T. D. 23190; July 24, 1901.)

**Sale of seized.** (See Cigars.)**Cigars.**

Canadian cigars on dining cars attached to international trains. (See Dining-car supplies.)

Cigars brought by persons living on the frontiers dutiable and liable to seizure and payment of a fine equal to duty and internal-revenue tax, such persons not being bona fide passengers under article 354 of the regulations of 1892. (T. D. 22085; March 14, 1900.)

Cigars imported by mail should be seized, and, in absence of fraud, released upon payment of duty and internal-revenue tax. (T. D. 20896; March 22, 1899.)

Cigars may be imported in air-tight glass containers packed in regulation boxes. (T. D. 23887; July 22, 1902.)

Container with cylindrical pasteboard center and conoidal wooden top and bottom is a box for imported cigars within the contemplation of sections 2804 and 3402, Revised Statutes. See T. D. 22749. (T. D. 22770; January 30, 1901.)

Cording and sealing of packages of cigars required immediately after examination. (T. D. 21865; December 21, 1899.)

Duty and tax on cigars and cigarettes coming into the United States on and after May 1, 1900.—Quantity of a single package. (T. D. 22188; April 27, 1900.)

Entry of cigars in packages containing 12 or 13 cigars each, whether intended as sample packages or for sale. (T. D. 21743; November 8, 1899.)

Exposition: Cigars gratuitously distributed in large quantities to the jury of awards at the Pan-American Exposition were properly assessed for duty under the provisions (paragraph 217) of act of 1897.—Merchandise on exhibition at the exposition must be considered to have been constructively in bonded warehouse, and on withdrawal becomes subject to duty. (T. D. 23485—G. A. 5066; January 22, 1902.)

Export duty on cigars and cigarettes from Havana abolished. (T. D. 19217; April 11, 1898.)

Imported cigars to be packed in boxes under sections 2804 and 3402, Revised Statutes. (T. D. 22749; January 25, 1901.)

Imported in quantities less than 3,000, release of. (See Seizure.)

Parcels-post packages containing cigars, when undeliverable, may be returned to sender if fraud is not apparent. (T. D. 22343; July 11, 1900.)

Philippine Islands, cigars from, to be stamped with customs stamps bearing the word "Philippines." (T. D. 23976; September 20, 1902.)

Philippine Islands, cigars from, exempt from internal-revenue tax. (T. D. 23970; September 12, 1902.)

Porto Rican, regulations governing exportation without tax. (T. D. 23308; October 15, 1901.)

Release of cigars and cigarettes. (See Seizure.)

Sale of seized cigars, cigarettes, snuff, and tobacco. (T. D. 18984; circular 34, February 18, 1898.)

**Cigars—Continued.**

Sample packages of imported cigars containing 12 or 13 cigars each are legal packages, and import stamps of the denomination of 25 may be altered to accord with the number of cigars in the package.—T. D. 16131 revoked. (T. D. 21272; June 17, 1899.)

Samples for expositions. (See Sample cigars, etc.)

Ship's stores and sea stores, cigars listed as. (See Sea stores.)

Weight of paper bands: Allowance should be made for the weight of paper bands or rings on imported cigars in returning the weight thereof, such allowance to be determined by weighing 100 samples of each size or style of band furnished by the importer. (T. D. 24346; April 10, 1903.)

**Cinnamic acid and anthranilic acid.**

Cinnamic acid can be made from the benzaldehyd which is produced from bitter almonds, and also from indigo and gum benzoin. For economic and commercial reasons it has, however, within recent years been produced synthetically, almost wholly, if not entirely, as a commercial article, from the hydrocarbon toluol or toluene derived from coal tar. Anthranilic acid of commerce is likewise at the present time produced almost entirely, as a commercial article, from the same coal-tar hydrocarbon or product by different methods. Both articles differ essentially from the benzaldehyd and benzoic acid of commerce, being more advanced and expensive products, and consequently are not exempt from duty, as claimed, under paragraphs 524 and 464, respectively, act of 1897. Both are well-known acids. (T. D. 22563—G. A. 4788; October 22, 1900.)

**Cirine.** (See Clay, modeling.)

**Citizenship.**

Children born abroad of citizens of the United States who have not renounced such citizenship are citizens of the United States by virtue of section 1993, Revised Statutes. (T. D. 22363—G. A. 4727; July 16, 1900.)

**Citizens of the United States dying abroad, personal effects of.** (See Personal effects.)

**Citrons in brine.**

Citrons cut in halves and packed in brine, free of duty as fruits in brine, under paragraph 559, act of 1897, and not dutiable as citron preserved, under paragraph 267. (T. D. 21309; June 27, 1899.)

**Claims, detectors' and seizors'.** (See Detectors and seizors, compensation; Seizure.)

**Classification.****Cotton napkins in the piece—**

Uniformity of classification at various ports. (T. D. 23045; circular 58, May 13, 1901.)

**Leather gloves—**

Uniformity of classification at various ports. (T. D. 23005; circular 51, May 1, 1901.)

**Nickel-plated tin plates—**

Tin plates coated or plated with nickel are dutiable at 1½ cents per pound under paragraph 134, act of 1897. (T. D. 23493; January 29, 1902.)

**Preserved pineapples—**

Classification of, must be based on analysis of Government chemist. (T. D. 23007; July 26, 1901.)

**Classification—Continued.****Retested sugars—**

Amendment of regulations of May 10, 1899, governing sampling and classification of imported sugars. (T. D. 21951; January 25, 1900.)

**Clay, modeling.** (See, also, Earthy or mineral substances, etc.)

"Modeling clay," so called, described as "cirine" or "plastilina," composed of fine clay and oil or glycerin, dutiable as an unenumerated manufactured article at the rate of 20 per cent ad valorem under section 6, act of 1897. (T. D. 19258; April 20, 1898.)

**Clay pipe bowls and pipestems, separately packed.**

Clay pipes, the bowls and stems for which are imported under the same invoice, separately packed, and upon the same steamer, are dutiable as pipes under paragraph 459, act of 1897. *United States v. Irwin* (78 Fed. Rep., 799). Where such pipes are composed in chief value of clay they are dutiable at 50 cents per gross and 25 per cent ad valorem, under paragraph 459, aforesaid. G. A. 5065 (T. D. 23473) cited and followed. The provision for all other pipes covers only pipes which are not wholly or in chief value of clay. (T. D. 24205—G. A. 5273; January 29, 1903.)

**Clerical error:**

Addition on invoice not noted on entry is manifest clerical error.—*United States v. Merck* (91 Fed. Rep., 641), *In re Merck* (G. A. 2624), and *In re Chong Tai* (G. A. 2932) followed. (T. D. 20730—G. A. 4362; February 18, 1899.)

Applications in cases involving seizure or liability to seizure under section 32, act of 1897, should be referred to the Department for consideration, whether manifest clerical error does or does not exist. (T. D. 22974; April 19, 1901.)

Customs officers have no authority to waive additional duties by reason of clerical error. (T. D. 22053; March 5, 1900.)

Clerical errors in liquidation detected by the Auditor for the Treasury Department are to be referred back to collector or surveyors of customs for correction under the provisions of section 21, act of June 22, 1874. (T. D. 22527; October 6, 1900.)

Disagreements between invoice and entered values, not additions to make market value, are clerical errors. (T. D. 24375; April 23, 1903.)

It can not operate to the benefit of an importer that a clerical error was committed in the multiplication of the value of imported goods by their weight, if it appears that the value per unit is correctly stated and the proper weight is returned by the weigher. (T. D. 23871—G. A. 5178; July 12, 1902.)

Mere report of an appraising officer that the invoice value of imported merchandise includes certain nondutiable items is not of itself sufficient to establish a claim that a clerical error was committed in the preparation of the invoice. Where an invoice contains no specification of costs and charges, and the importers make entry at the value named in the invoice, without seeking to make any deduction therefrom, it is proper for the collector to assess duty on such entered value, even though the appraiser has reported that it includes nondutiable items.—*Vantine v. United States* (91 Fed. Rep., 519) followed. (T. D. 22934—G. A. 4900; March 28, 1901.)

Secretary of the Treasury may, under section 24, act of June 10, 1890, refund additional duties accruing under section 32, act of 1897, by reason of manifest clerical error, at any time within one year of the date of entry. (T. D. 22990; April 24, 1901.)

Seizure cases, manifest clerical error. (See Seizure.)

The power to correct clerical errors in invoices and entries, vested by law in the Secretary of the Treasury and in the Board of Classification, operates as an exception to section 7, act of June 10, 1890, which forbids an assessment of

**Clerical error—Continued.**

duty on an amount less than the invoice or entered value. Where an importer perceives an error in his consular invoice before entry, and offers to enter on a pro forma invoice pending the receipt of a corrected consular invoice, which offer is rejected by the collector, who compels the importer to make entry on the erroneous invoice, such refusal of the collector does not defeat the importer's right to have the error corrected by the Board of Classification upon satisfactory proof that it is a clerical error. (T. D. 23519—G. A. 5077; February 5, 1902.)

**Clinical thermometers.****Certificates—**

Where clinical thermometers are accompanied by certificates merely giving information to purchasers as to their variations from standard instruments in England, and the values of the thermometers and certificates are invoiced separately, they are each dutiable separately. The printed certificates held to be dutiable at 25 per cent ad valorem under paragraph 403, act of 1897, as "printed matter" not otherwise provided for in said act. (T. D. 20132—G. A. 4286; October 3, 1898.)

**Clippings, metal.** (See Dutch metal clippings; Metal clippings.)

**Clippings or crop ends, iron.** (See Iron crop ends or clippings.)

**Cloaks, woolen, fur-lined.** (See Wearing apparel.)

**Clock.**

**Ball clocks, so called.** (See Ball clocks.)

**Cases.** (See China clock cases.)

**Jewels of agate.** (See Agate.)

**Time detector.** (See Time detectors.)

**Clock and watch wire, steel rods.** (See Steel rods.)

**Clocked hosiery.** (See Hosiery.)

**Cloisonné ware.**

Japanese vases, boxes, jars, and other articles of cloisonné ware, made of metal and enameled with a vitreous paste of various colors, after the manner of Japanese and Chinese art, are dutiable at 40 per cent ad valorem under paragraph 159, act of 1897, as wares or articles of metal "enameled or glazed with vitreous glasses," and not under paragraph 193 of said act as manufactures of metal not specially provided for in said act. (T. D. 22076—G. A. 4670; March 8, 1900.)

**Cloth.** (See, also, Cotton.)

**Bolting** (see, also, Metal gauze)—

Cloth imported free of duty solely for milling purposes can not be diverted from such use, and if used otherwise is dutiable according to material. (T. D. 18961; February 12, 1898.)

**Bookbinders'—**

Bookbinders' cloth, composed of cotton and heavily starched and coated with paint or other coloring matter, whereby the interstices between the threads are effectually filled, is dutiable at 3 cents per square yard and 20 per cent ad valorem under paragraph 311, act of 1897, and not either under the countable paragraphs or provisions of Schedule I or under paragraph 322 of said act. (T. D. 19037—G. A. 4085; February 28, 1898.)

**Cotton, bleached.** (See Cotton cloth, bleached.)

**Cotton toweling dutiable as.** (See Cotton toweling in the piece.)

**Fiber.** (See Fiber cloth.)

**Cloth—Continued.**

**Gloria.** (See Gloria cloth.)

**Hair press.** (See Hair press cloth.)

**Italian.** (See Cotton; Italian cloth.)

**Cloth goods, samples.**

Printed descriptive matter on cardboard. (See Printed matter.)

**Coal.****Analysis—**

Chemical analysis not necessary to determine the dividing line between anthracite and other coal. (T. D. 24175; January 21, 1903.)

**Anthracite (see, also, Transit of coal, etc.)—**

Anthracite coal containing less than 92 per cent of fixed carbon not free as anthracite coal not specially provided for under paragraph 523, act of 1897, but dutiable under paragraph 415 of said act. (T. D. 18838—G. A. 4066; January 17, 1898.)

G. A. 4066, holding that anthracite coal containing less than 92 per cent of carbon was dutiable at 67 cents per ton under the provisions of paragraph 415, act of 1897, affirmed in *Coles v. Collector* (100 Fed. Rep., 442; 40 C. C. A., 478) and in *Evans v. Collector* (107 Fed. Rep., 110; 46 C. C. A., 170). (T. D. 21378—G. A. 4484; July 11, 1899.)

Anthracite coal testing less than 92 per cent fixed carbon is properly dutiable at the rate of 67 cents per ton under the provisions of paragraph 415, act of 1897. (T. D. 24392—G. A. 5330; April 22, 1903.)

Anthracite coal testing below 92 per cent fixed carbon is dutiable under the provisions of paragraph 415, act of 1897. The provisions of a tariff law levying duties become a lien upon merchandise, and merchandise is said to be imported and the duties accrue at the time it comes within limits of a port of entry. The provisions of an act of Congress entitled "An act to provide rebates of duty on coal, and for other purposes," approved January 15, 1903, are not applicable to coal which had been brought within the limits of a port of entry prior to January 15, 1903. (T. D. 24624—G. A. 5407; August 17, 1903.)

**As ballast.** (See Sea stores.)

**Instructions as to entry—**

Duties to be liquidated under section 1, act of January 15, 1903, but not collected.

Free entry for anthracite under section 2 of said act. (T. D. 24168; January 19, 1903.)

**Not ship stores—**

Coal placed on a ship for use in navigation is in no sense "ship stores." (T. D. 22433—G. A. 4746; August 9, 1900.)

**Rebate of duties—**

Act of January 15, 1903. (T. D. 24164; circular 9, January 16, 1903.)

**Retained in vessel—**

Coal was imported on a steamship, and entered at the custom-house, but a portion of it was purchased by the owners of the ship and retained in the vessel's bunkers as part of her coal stores for the return voyage, and was never unladen. *Held* that it was nevertheless dutiable; that the sale being made after the importation was complete could not operate to defeat the Government's right to duties. *Held, also*, that it was not free under paragraph 523, act of 1897, as "coal stores," nor under section 2798 of the Revised Statutes, relieving masters of steam vessels from the obligation of unloading their coal and paying duty upon it. (T. D. 24497—G. A. 5355; June 15, 1903.)

**Coal—Continued.****Stores of American vessel—**

Where the cargo of an American steamer consisted of coal, which was also the property of the owners of the vessel, who, before the arrival of the vessel in port, set aside a portion of the coal as the coal stores of the steamer, and such coal was not unloaded. *Held* that such coal was free of duty as the coal stores of an American vessel under paragraph 523, act of 1897, notwithstanding the fact that the importers made an entry of the entire lot of coal at the custom-house.—*In re McDormand*, G. A. 5355 (T. D. 24497), distinguished. (T. D. 24705—G. A. 5435; October 5, 1903.)

**Coal-tar colors.** (See Colors; Dyes or colors; Indigo.)

**Coal tar, dead oil a product of.** (See Carbolineum; Coal-tar products.)

**Coal-tar dye.** (See, also, Rosolic acid.)

A reddish brown dry powder known as nitrosodioxynaphthalin, or as Gambin B, is dutiable at 30 per cent ad valorem under the provisions of paragraph 15, act of 1897, as a coal-tar dye or color. (T. D. 21344—G. A. 4471; June 29, 1899.)

A yellow substance in cakes, resembling beeswax, composed of stearic acid and fluorescein, which is expressly intended and adapted for coloring candles, is dutiable at 30 per cent ad valorem under the provisions of paragraph 15, act of 1897, and is not exempt from duty, as claimed, as "beeswax," under paragraph 490 of said act. (T. D. 21923—G. A. 4636; January 15, 1900.)

**Coal-tar preparations.** (See, also, Acetanilid; Diamond black; Loretin; Lysol; Sheep dip.)

Coal-tar creosote, resorcin, not C. P., and naphthalene held not to be medicinal. (T. D. 21591—G. A. 4551; September 8, 1899.)

**Coal-tar products.** (See, also, Carboleum; Carbolineum; Creolin; Diamond black; Dyes or colors; Nitrobenzol.)

Coal-tar products known variously as "dead oil," "tar oil," "liquid creosote," "creosote oil," "anthracin oil," etc., are not dutiable at 25 per cent ad valorem under the provision of paragraph 60, act of 1894, for "distilled oil" or as "chemical compound," but are free of duty under the provisions of paragraph 443 of said act.—*United States v. Warren Chemical and Manufacturing Company* (84 Fed. Rep., 638; 28 C. C. A., 500) followed; *Warren Chemical Manufacturing Company v. United States* (78 Fed. Rep., 810; S. C., 81 *id.*, 375) reversed. (T. D. 19253—G. A. 4130; April 19, 1898.)

Dead oil or tar oil, so called, which is not known commercially or scientifically as distilled oil, free of duty as a product or preparation of coal tar under paragraph 443, act of 1894. (T. D. 19147; March 28, 1898.)

Dulcin dutiable as a chemical compound. (See Dulcin.)

**Coasting license, unauthorized issuance of.** (See Importation, when complete.)

**Coat lining, dutiable value of.** (See Dutiable value.)

**Coated or filled cotton cloth.** (See Cotton.)

**Coated paper fluorescent screens.** (See Screens.)

**Cocaine, hydrochlorate of.**

Hydrochlorate of cocaine dutiable at 50 cents per pound under paragraph 74, act of 1890, as a medicinal preparation in which alcohol is used. (T. D. 20050; September 15, 1898.)

**Cocaine, muriate of.**

Enumeration as medical preparation more specific than as chemical compound.—*Fink v. United States* (170 U. S., 584; 18 Sup. Ct. Rep., 770), *In re Schering*

**Cocaine, muriate of**—Continued.

(G. A. 495), and *In re Weicker* (G. A. 886) followed; *In re Engelhorn* (G. A. 2640) overruled. Compare *Hirzel v. United States* (58 Fed. Rep., 772; 7 C. C. A., 491), *United States v. Battle* (54 Fed. Rep., 141; 4 C. C. A., 249), and *In re Mallinckrodt Chemical Works*, 66 Fed. Rep., 746. (T. D. 19629—G. A. 4211; July 2, 1898.)

**Cocoa.** (See, also, Chocolate; Coverings.)

Powdered cocoa, unsweetened, dutiable at the rate of 5 cents per pound under paragraph 281, act of 1897. (T. D. 19387—G. A. 4151; May 19, 1898.)

**Cocoa-butterine.**

The provision for "cocoa-butterine" in paragraph 282, act of 1897, providing for "cocoa-butter and cocoa-butterine," covers imitations of and substitutes for cocoa-butter. An oily material, having a melting point of about 87° to 90° F., produced from cocoanut oil by eliminating the softer oils and free fatty acids, thus raising the melting point and removing the rancidity found in the cocoanut oil of commerce, and which is adapted for use as a substitute for cocoa-butter, is dutiable at 3½ cents per pound, as "cocoa-butterine," under said paragraph 282, and is not free as cocoanut oil, under paragraph 626.—*Apgar v. United States* (78 Fed. Rep., 332); *In re Perry*, G. A. 3122 (T. D. 16293); *In re Reimann*, G. A. 1174 (T. D. 12436) followed. (T. D. 24495—G. A. 5353; June 15, 1903.)

**Cocoa-fiber mats.**

Floor mats made of cocoa fiber are dutiable as "mats made of cocoa fiber" under paragraph 452, act of 1897, not as "matting" under the same paragraph. The act of 1897, like previous acts, makes a clear distinction for dutiable purposes between the articles "matting" and "mats" of various kinds, and this distinction is uniformly recognized in trade and commerce. (T. D. 20923—G. A. 4396; March 25, 1899.)

**Cocoanut oil, refined, or cocoa-butterine.**

Refined cocoanut oil should be returned and assessed for duty at 3½ cents per pound as cocoa-butterine under paragraph 282, act of 1897, pending final adjudication of the question now before the Board of United States General Appraisers. (T. D. 24364; April 17, 1903.)

**Cocoanuts.**

Jute burlap bags usual and necessary coverings for cocoanuts. (T. D. 23853—G. A. 5172; July 2, 1902.)

**Codfish, cream of.** (See Cream of codfish.)**Cod oil.**

Cod oil or fish oil dutiable as fish oil at 8 cents per gallon under paragraph 42, act of 1897. (T. D. 21910; January 15, 1900.)

Cod oil, although used only for stuffing or dressing leather, is dutiable as fish oil under paragraph 42, act of 1897, and is not free as "oils (excepting fish oils) \* \* \* for stuffing or dressing leather," under paragraph 568.—*In re Harvey* (G. A. 1150) followed. (T. D. 20076—G. A. 4273; September 16, 1898.)

The provision for "fish oils" in paragraph 42, act of 1897, is not limited to such oils as are made from the entire fish, and, therefore, includes cod oil, which is made from codfish livers. Cod oil, being a fish oil, is accordingly excluded from paragraph 568, admitting to free entry "oils (excepting fish oils), such as are commonly used \* \* \* for stuffing or dressing leather." It is also similarly excluded by reason of the fact that it is "fit" for other uses than those specified in paragraph 568, which is limited specifically to oils "which are fit only for such uses."—A requirement in a tariff provision that an article shall be "fit only" for a certain purpose is not satisfied by showing that its



**Cod oil**—Continued.

chief or predominant use is for that purpose.—*Swan & Finch Company v. United States* (109 Fed. Rep., 949; 113 *id.*, 243; 51 C. C. A., 200) and *Train v. United States* (107 Fed. Rep., 261; 113 *id.*, 1020; 51 C. C. A., 623) followed; *In re Wells* (G. A. 4273) affirmed. (T. D. 23720—G. A. 5136; May 9, 1902.)

**Coffee, Porto Rican.** (See Porto Rico.)**Coffee, raw or uncured hides, deerskins, and goatskins.**

Coffee, rawhides, goatskins, etc., exported from Colombia or Venezuela subsequent to March 15, 1892 (under act of 1890), held not to be free of duty under paragraph 543 or 605 of said act by reason of the President's proclamation of March 15, 1892 (27 Stat., 1010-1013), issued under section 3 of said tariff act, and suspending the operation of said act *pro tanto* for purposes of commercial reciprocity.—*In re Amsinck* (G. A. 1960), *De Lima v. United States* (89 Fed. Rep., 1015; 32 C. C. A., 606), and *Field v. Clark* (143 U. S., 649; 12 Sup. Ct. Rep., 495) followed. (T. D. 18796—G. A. 4063; January 3, 1898.)

**Coffins, importations of.** (See Casket containing a corpse.)**Coils, steel.** (See Steel in coils.)**Coin and bullion, tax on entries.** (See Stamp tax.)**Coins, foreign.**

Action of a collector in rejecting the proclaimed value of a foreign standard coin and in adopting another is reviewable on protest by the Board of Classification and the United States courts. In reducing foreign standard coins to United States currency the value of the pure metal in such coins, and not their exchange value, is the basis of calculation. The proviso to section 25, act of 1894, has not changed this long-established rule.—*United States v. Newhall & Co.* (91 Fed. Rep., 525) followed; *In re Noon Bag Company* (G. A. 4288) distinguished. (T. D. 21423—G. A. 4498; July 20, 1899.)

Appeal from decision of Board of General Appraisers, G. A. 4498. (T. D. 21492; August 14, 1899.)

Board of Classification has jurisdiction to review the action of a collector in regard to the date at which the value of foreign coin is to be estimated in determining dutiable value. *Wood v. United States* (72 Fed. Rep., 254) followed.—The value of foreign coin, as estimated by the Director of the Mint and proclaimed by the Secretary of the Treasury, is conclusive on customs officials and the Board of Classification and the United States courts. *United States v. Klingenberg* (153 U. S., 93) followed. (T. D. 20448—G. A. 4319; December 19, 1898.)

Estimates of values by the Director of the Mint. (T. D. 18750; circular 1, January 1, 1898. T. D. 19169; circular 54, April 1, 1898. T. D. 19591; circular 124, July 1, 1898. T. D. 20110; circular 177, October 1, 1898. T. D. 20468; circular 1, January 1, 1899. T. D. 20937; circular 49, April 1, 1899. T. D. 21334; circular 90, July 1, 1899. T. D. 21633; circular 120, October 1, 1899. T. D. 21892; circular 1, January 1, 1900. T. D. 22120; circular 39, April 1, 1900. T. D. 22322; circular 103, July 1, 1900. T. D. 22517; circular 143, October 1, 1900. T. D. 22697; circular 1, January 1, 1901. T. D. 22926; circular 39, April 1, 1901. T. D. 23152; circular 74, July 1, 1901. T. D. 23293; circular 91, October 1, 1901. T. D. 23445; circular 1, January 1, 1902. T. D. 23627; circular 32, April 1, 1902. T. D. 23829; circular 73, July 1, 1902. T. D. 23984; circular 118, October 1, 1902. T. D. 24127; circular 1, January 1, 1903. T. D. 24318; circular 37, April 1, 1903. T. D. 24531; circular 82, July 1, 1903. T. D. 24690; circular 112, October 1, 1903.)

Indian rupee: In reducing foreign standard coins to United States currency for the assessment of duties, the basis in all cases is the value of the pure metal

**Coins, foreign—Continued.**

in such coins and not their exchange value. Newhall's case (91 Fed. Rep., 525); Beebe's case (103 Fed. Rep., 785, and 106 Fed. Rep., 75; 45 C. C. A., 230) followed. 2. This rule was not changed by the proviso to section 25, act of 1894. Newhall's case and Beebe's case (*supra*) followed. 3. Where the action of the Secretary of the Treasury in ordering a reliquidation under the proviso to section 25 is based upon an erroneous construction of the law, such reliquidation by the collector is subject to review by the Board of Classification and by the courts. 4. *It seems* that under section 21, act of June 22, 1874 (18 U. S. Stat., 190), the Secretary of the Treasury can not order the reliquidation of an entry at a different value for the foreign coin of the invoice from that ascertained by the Director of the Mint, when more than a year has elapsed since the date of entry. (T. D. 23384—G. A. 5033; November 26, 1901.)

Indian rupee: Appeal from decision of Board of General Appraisers (G. A. 5033) as to interpretation to be given to proviso to section 25, act of 1894. (T. D. 23391; December 6, 1901.)

Indian rupee; reliquidation under proviso to section 25, act of 1894: In reducing foreign standard coins to United States currency for the assessment of duties, the basis in all cases is the pure metal value of such coins, and not their exchange value. Newhall's case (91 Fed. Rep., 525); Beebe's case (103 Fed. Rep., 785, and 106 Fed. Rep., 75; 45 C. C. A., 230); *In re Beebe* (G. A. 5033) followed. This rule is binding upon all parties; and where the Secretary of the Treasury, under the proviso to section 25, act of 1894, assumes to order the reliquidation of an entry upon the basis of the exchange value of the Indian rupee, instead of its metal value, the action of the collector in obedience to such order is reviewable by the Board of Classification and the courts, being based on an erroneous view of the law. *In re Beebe* (G. A. 5033) followed. The evidence in this case, coupled with the declared practice of the Treasury Department, *held* sufficient to show that the order of the Secretary proceeded upon an erroneous construction of the law, in that it took the true value of the rupee to be its exchange value, and not its pure metal value. (T. D. 23632—G. A. 5110; March 29, 1902.)

Indian rupee: Decision of Board of United States General Appraisers (G. A. 5110) as to the interpretation to be given to the proviso to section 25, act of 1894, appealed from. (T. D. 23649; April 5, 1902.)

Indian rupee, value of. (T. D. 21423; July 20, 1899. T. D. 21492; August 14, 1899. T. D. 22511; September 26, 1900. T. D. 23242; August 19, 1901. T. D. 23384—G. A. 5033; November 26, 1901. T. D. 23391; December 6, 1901. T. D. 23632—G. A. 5110; March 29, 1902. T. D. 23649; April 5, 1902.)

Jurisdiction of Board of General Appraisers, as to value of. (See Board of General Appraisers.)

Milreis, Azorian, value of, for duty purposes, \$0.6489. (T. D. 22747; January 23, 1901.)

Persian kran, value of. (T. D. 22084; March 14, 1900.)

Pesetas, silver Spanish, estimate of Director of the Mint: The power conferred upon the Director of the Mint to estimate "the values of the standard coins in circulation of the various nations of the world" (sec. 25, act of 1894) necessarily involves the power to determine in the first instance whether or not a certain coin is standard. His finding in the proclamation of July 1, 1900, that gold and silver pesetas were standard coins, is conclusive upon customs officers. His omission of the silver peseta coins from recent proclamations seems to indicate that he no longer considers it a standard coin. (T. D. 23422—G. A. 5047; December 13, 1901.)

Ruble, paper, of Russia. (See Ruble, valuation of.)

**Coins, foreign—Continued.**

Rupee of Zanzibar, value of, how estimated. (See Rupee, Zanzibar.)

Section 25, act of 1894, prescribes that date of consular certification of invoice shall be taken as date of exportation for purposes of fixing value of foreign coins at any particular time. (T. D. 19788; August 2, 1898.)

Sucre of Ecuador. (See Ecuador.)

Value proclaimed by Secretary of the Treasury should be taken, unless value in consular certificate is 10 per cent *more or less* than value so proclaimed. (T. D. 19273; April 25, 1898.)

Value of, as applied to goods from Japan. (T. D. 20488—G. A. 4318; December 19, 1898.)

**Coke.**

Retort carbon residuum dutiable as. (T. D. 24847—G. A. 5513; December 17, 1903.)

**Coke ovens, fire brick as linings for.** (See Fire brick.)

**Cold cream.**

Cold cream dutiable as a cosmetic and not as a medicinal preparation. (T. D. 23321—G. A. 5008; October 18, 1901.)

**Cold-rolled steel plates.** (See Steel plates, cold rolled.)

**Collar and cuff buttons.**

Collar and cuff buttons of pearl or shell are dutiable under the provision in paragraph 414, act of 1897, for "all collar and cuff buttons and studs" at 50 per cent ad valorem, and not under the provision in the same paragraph for "buttons of pearl or shell" at 1½ cents per line per gross and 15 per cent ad valorem. (T. D. 19066—G. A. 4086; March 3, 1898.)

**Collar stiffeners.** (See Wearing apparel.)

**Collars.** (See Cotton.)

**Collectors.**

Failure to reliquidate. (See Protest, right of, etc.)

Invoice or bill of sale to be furnished to, instead of statement of value. (T. D. 23081; May 31, 1901.)

Notice of dissatisfaction to. (See Protest, filing, etc.)

Protest, duty of collectors to transmit. (See Protest.)

Return of protests to. (See Protests, return of, etc.)

**Collectors, function of.** (See, also, Legality of reappraisement proceedings.)

The determination of the question whether charges, which are not subjects of appraisement, are dutiable items and form part of the *dutiable value* of merchandise, as distinguished from its *foreign market value*, is a function of the collector, as the liquidating officer, and not of the appraiser.—*In re* Shillito Company, G. A. 5170 (T. D. 23851), and authorities cited. (T. D. 24780—G. A. 5472; November 10, 1903.)

The determination of invoice and entered values and reduction of currency devolve on collectors. (T. D. 24375; April 23, 1903.)

**Colleges.** (See, also, Institutions; Instruments, philosophical and scientific.)

**Free entry for.** (See Churches, free entry, etc.; Instruments, philosophical and scientific.)

**Imports for—**

The University of the State of New York, having a large number of branches, is entitled to import articles for distribution and exchange among the branches without taking oath that articles are "permanent property" of any particular branch. (T. D. 22938; April 3, 1901.)

**Collets or collet hooks.****Sufficiency of protest—**

Collets or collet hooks are not loom harness, and, being articles composed in chief value of flax, are dutiable at 45 per cent ad valorem under paragraph 347, act of 1897.—A protest claiming correct rate under wrong paragraph, sufficient.—*United States v. Hunter* (124 Fed. Rep., 1005), *Weil v. United States* (124 Fed. Rep., 1006), and *Salambier v. United States* (170 U. S., 261) cited and followed. (T. D. 24820—G. A. 5499; December 2, 1903.)

**Collodion.**

Boxes made of, for billiard chalks. (See Billiard chalks.)

Manufactures of. (See Gentlemen's toilets.)

Umbrella sticks. (See Umbrella sticks.)

Weight: The duty of 65 cents per pound provided by paragraph 17, act of 1897, on "articles of which collodion \* \* \* is the component material of chief value," should be based on the gross weight of the articles, and not on the net weight of the collodion component. (T. D. 24818—G. A. 5497; December 2, 1903.)

**Colocynths, peeled, crude drug.** (See Crude drugs.)

**Colombia, goods imported from.** (See Coffee, etc.)

**Color.**

*It seems* that plain black is not a "color" within the meaning of paragraph 100, act of 1897. (T. D. 24547—G. A. 5367; July 2, 1903.)

**Color, crude—Earth, unwrought.**

An unwrought earth, which is used as a color, is dutiable under paragraph 58, act of 1897. The provision for colors is the narrower and more limited provision, and must prevail over the provision for unwrought earth.—*Smith v. United States* (93 Fed. Rep., 194); G. A. 1627 and G. A. 4201 cited and followed. (T. D. 23346—G. A. 5016; November 2, 1901.)

**"Colored" cotton cloth, what constitutes.**

T. D. 19423—G. A. 4162; May 28, 1898. T. D. 24217—G. A. 5278; February 19, 1903.

**Colored fabrics of single jute yarns.** (See Jute fabric.)

**Colored glass bottles.** (See Bottles.)

**Colored sand.** (See Sand, colored.)

**Colors.** (See, also, Alizarin; Crocus; Decorated antique ewer and dish; Dyes or colors; Gallo-flavine; Gold powder; Ocher.)

Certain colors or dyes, not alizarins, classified as coal-tar colors, at 35 per cent ad valorem under paragraph 82, act of 1883. (T. D. 18893; January 31, 1898.)

Lakes and other colors are dutiable at 30 per cent ad valorem under the specific provisions therefor in paragraphs 15 and 58, act of 1897, and are not exempt from duty under the provisions of paragraph 469 of said act, even though derived from alizarin or from anthracin. (T. D. 21422—G. A. 4497; July 20, 1899.)

Oxide of iron in the form of loose earth, dutiable at 30 per cent ad valorem under paragraph 58, act of 1897, as a crude pigment. (T. D. 19580—G. A. 4201; June 24, 1898.)

Red earth, known as hematite ore, not an ochery earth or known as ocher; dutiable as a color under paragraph 48, act of 1894. (T. D. 19157—G. A. 4114; March 29, 1898.)

Tiver, classification as a color. (See Tiver.)

The class of alizarin colors known as lakes, being specially provided for in paragraph 368, act of 1894, as "alizarin colors," is thereby removed from paragraph

**Colors**—Continued.

48, covering "lakes not specially provided for," and is, under that act, free of duty accordingly, under said paragraph 368.—*In re Downing* (G. A. 3437) and *Keppelmann v. United States* (116 Fed. Rep., 777) followed; compare *In re Mayer*, (t. A. 4497. (T. D. 24018—G. A. 5215; October 17, 1902.)

**Combination penholders.** (See Pens and penholders.)

**Combination pocket memorandum books.** (See Memorandum books.)

**Comb marble paper.** (See Paper.)

**Combs as jewelry.** (See Jewelry.)

**Comestibles, adulterated, sulphuration of.** (See Sulphuration.)

**Confitures.** (See Confitures.)

**Commercial designation.**

**Artificial leaves.** (See Artificial leaves.)

**Evergreen seedlings.** (See Seedlings, evergreen.)

**Commercial meaning, how determined.**

In order to determine the commercial meaning of a term used in tariff acts, it is not the designation used in dealings between the retailer and the consumer which should control, but that where both the parties to the transaction are dealers in the articles included in the term under construction.—*Morrison v. Miller* (37 Fed. Rep., 82), *Dieckerhoff v. Robertson* (44 *id.*, 160, 163), *Hills Brothers Company v. United States* (99 *id.*, 264; 39 C. C. A., 500), and *Stewart v. United States* (113 Fed. Rep., 938) followed. (T. D. 23680—G. A. 5125; April 16, 1902.)

**Commercial nomenclature, code of.**

Treasury decision 18853; circular 16, January 22, 1898.

**Commercial reciprocal arrangement.** (See Reciprocity.)

**Commercial usage.**

The testimony of a single interested witness is not sufficient to establish a commercial usage. (T. D. 21156—G. A. 4439; May 16, 1899.)

**Commingleing goods separately imported.** (See Cherries and cherry sirup.)

**Commissioner of Internal Revenue.**

Tobacco in fiber or leaf imported through the mails to be reported to the Commissioner of Internal Revenue. (T. D. 24387; April 27, 1903.)

**Commissions.** (See, also, Invoice value; Market value.)

**Dutiability of—**

Commissions, so called, when part of the purchase price, cannot be treated as nondutiable. (T. D. 23716; May 14, 1902.)

Commissions: Under the present customs laws, bona fide commissions paid to an agent as compensation for his services in purchasing goods are not dutiable items.—*United States v. Herrman* (91 Fed. Rep., 116; 33 C. C. A., 400). (T. D. 24780—G. A. 5472; November 10, 1903.)

Commissions: Appeal directed from G. A. 5472, regarding the dutiable nature of so-called commissions. (T. D. 24792; November 23, 1903.)

Where an item of "commissions" is added by appraising officers to the per se value of merchandise in order to make up its foreign market value, such item can not be held to be nondutiable.—*United States v. Herrman* (91 Fed. Rep., 116; 33 C. C. A., 400). *In re Lahey*, G. A. 5472 (T. D. 24780), distinguished. (T. D. 24828—G. A. 5504; December 10, 1903.)

**Commissions—Continued.****Duty of customs officers—Estoppel—**

Commissions paid to an agent as compensation for his services in purchasing goods are not dutiable. *United States v. Herrman* (91 Fed. Rep., 116; 33 C. C. A., 400), affirming *In re Herrman*, G. A. 1288 (T. D. 12639). The seller of goods can not properly charge a commission on the sale of his own merchandise (*ib.*). It is the duty of customs officers to inquire into the real nature and rightfulness of so-called commissions or other charges claimed by the importers to be nondutiable (*ib.*). *Admissions under oath*—The rule of evidence that, in many cases connected with the administration of public justice and of Government, admissions made under oath are conclusive, discussed and approved. But the mere fact that an admission was made under oath does not render it conclusive. *Recital of matters involving judgment—Estoppel*—If an invoice contains an imperfect description of the relations existing between the makers of the invoice and the importers, the latter are not precluded by their oath to the correctness of the invoice from explaining and corroborating the facts to which they have sworn. Especially is this the case where the relation of the parties may be viewed in more than one aspect, and the determination of it involves a certain degree of judgment.—*United States v. May* (26 Fed. Cas., 1224) applied.—*WHITE*, G. A., dissenting. (T. D. 24721—G. A. 5443; October 10, 1903.)

Commissions: Appeal directed from G. A. 5443, regarding the dutiable nature of so-called commissions. (T. D. 24728; October 15, 1903.)

**Errors—**

Disagreements between invoice and entered values, not additions to make market value, are clerical errors.—T. D. 23716 modified. (T. D. 24375; April 23, 1903.)

**Common carriers' bonds.** (See Bonds.)

**Compass centers.** (See Sapphire meter jewels or compass centers.)

**Compass jewels.** (See Sapphire meter jewels or compass centers.)

**Compasses, small.** (See Jewelry.)

**Compensation—Convict-labor goods.**

Compensation under section 4, act of June 22, 1874, can not be allowed in cases involving importations of convict-labor goods. (T. D. 23462; January 13, 1902.)

**Compensation for services of inspectors.**

Section 2871, Revised Statutes, does not authorize the collection of compensation of inspectors of customs from masters, owners, or consignees of vessels for unloading at night from domestic vessels foreign cargoes transshipped I. T. from port of arrival from foreign port. (T. D. 24813; December 3, 1903.)

**Compensation in lieu of moiety.**

Report to "chief officer of the customs" of information received by subordinate officers. (T. D. 24294; circular 33, March 18, 1903.)

**Compensation of detector and seizer.** (See Detectors and seizers; Seizure.)

**Compensation, awards of.****Original awards—**

Original awards of compensation in lieu of moieties should be retained in the files of the offices of collectors and surveyors and not forwarded to the Auditor for the Treasury Department. (T. D. 24270; March 5, 1903.)

**Receipts—**

Receipts to be taken from payees of awards under section 4, act of 1897. (T. D. 24770; circular 127, November 11, 1903.)

**Component material.****Method of ascertaining value of, in piece-dyed silk fabrics—**

In determining the component material of chief value of silk and cotton goods dyed in the piece, the cost of dyeing is not to be added to or apportioned between the cotton and silk. G. A. 4729 modified. (T. D. 22745—G. A. 4844; January 21, 1901.)

**Composition metal.** (See Dutch metal; Sheets of composition metal.)

**Composition, paste.** (See Paste, compositions of.)

**Compromise cases.** (See Forfeiture; Money in accepted offers in compromise cases.)

**Comptroller of the Treasury, opinion of.**

Accounts, auditing of. (T. D. 24589; July 25, 1903.)

**Condemned tea.** (See Tea.)

**Conditional delivery.** (See Entry.)

**Cones, pine.** (See Pine cones.)

**Coney or rabbit skins, small scraps cut from.**

Small scraps, with the fur on, imported under act of 1897, cut from carroted coney or rabbit skins, dutiable at 10 per cent ad valorem as "waste not specially provided for," under paragraph 463, and are not entitled to free entry as "furs undressed," under paragraph 561, or as "fur skins not dressed, not specially provided for," under paragraph 562 of same act. (T. D. 20447—G. A. 4318; December 15, 1898.)

**Confectionery.** (See, also, Dragees; Drawback; Licorice pastilles.)

Marchpane, marzipan, or marcipan, which consists of a composition of flour, sugar, almonds, etc., made in fancy forms, as cakes, berries, etc., is not a comfit or sweetmeat, but confectionery, and dutiable as such under paragraph 212, act of 1897. (T. D. 23115—G. A. 4944; June 11, 1901.)

Pastilles de reglisse in form of pellets not extract of licorice, but dutiable as confectionery at 50 per cent ad valorem under paragraph 212, act of 1897. (T. D. 20035—G. A. 4257; September 8, 1898.)

Pastilles de reglisse held to be dutiable as confectionery and not as medicinal preparations, under act of 1897.—United States v. Roessler (79 Fed. Rep., 313; 24 C. C. A., 604) applied. Compare *In re Mandelbaum*, G. A. 4257 (T. D. 20035). (T. D. 21571—G. A. 4544; September 1, 1899.)

Receptacles, papier-maché, in imitation of animals, etc. (See Papier-maché.)

**Conference of local appraisers.**

1900. (T. D. 22317; circular 102, June 29, 1900.)

1901. (T. D. 22925; circular 38, March 29, 1901.)

1902. (T. D. 23863; circular 85, July 12, 1902.)

1903. (T. D. 24411; circular 56, May 5, 1903.)

**Confitures de bar-le-duc.**

Confitures de bar-le-duc, consisting of currants with seeds extracted and boiled down to a sticky mass, the fruit retaining somewhat its original shape, dutiable as jelly at 35 per cent ad valorem under paragraph 263, act of 1897. (T. D. 20045—G. A. 4267; September 10, 1898.)

Confitures de bar-le-duc, consisting of currants with the seeds extracted, boiled down with sugar to a sticky mass, not a jelly within the ordinary and general acceptance of that term, and dutiable at 1 cent per pound and 35 per cent ad valorem under provisions of paragraph 263, act of 1897, for "comfits and fruits preserved in sugar."—Appeal from decision of Board of General Appraisers, G. A. 4267. (T. D. 20142; October 7, 1898.)

**Confitures de bar-le-duc—Continued.**

The so-called "confitures de bar-le-duc," known commonly as bar-le-duc jelly, consisting of currants from which the seeds have been extracted and which has been boiled down to a sticky mass, in which, however, the fruit retains to a considerable degree its original shape, is dutiable under the provision in paragraph 263, act of 1897, for "jellies of all kinds," at the rate of 35 per cent ad valorem, and not under the provision in the same paragraph for "comfits, sweetmeats, and fruits preserved in sugar, \* \* \* not specially provided for," at the rate of 1 cent per pound and 35 per cent ad valorem.—*In re* Godillot (G. A. 4267), affirmed in *United States v. Godillot* (suit 2826, no opinion), followed. (T. D. 23848—G. A. 5167; July 1, 1902.)

**Congress (Customs) of American Republics.**

Resolutions of the First Customs Congress of the American Republics. (T. D. 24504; circular 74, June 19, 1903.)

**Consignee, nonresident.** (See Entry.)**Consignee's landing certificate, stamping of.** (See Landing certificates.)**Consolidation of invoices.** (See Invoices.)**Consolidation of shipments.** (See Shipments, consolidation of.)**Constitutionality of tea act.** (See Tea.)**Construction of paragraph 33, act of 1897.**

Proviso to section 33, act of 1897, applies to importations under act upon which duties are levied according to weight, as well as to importations made prior to taking effect of act. Proviso can not be construed as limited to subject-matter of section. (T. D. 18841; January 19, 1898.)

**Construction of statutes.**

Statutes of the same general character as paragraph 503, act of 1897, are to be construed liberally, being designed for the promotion of an important public object. (T. D. 23718—G. A. 5134; May 8, 1902.)

**Consular certificates.** (See, also, Certificates.)

Certification of sculptors' declarations to production of statuary not required. (T. D. 19208; circular 63, April 9, 1898.)

Consular certificates of depreciation must be authenticated before a consul of the United States under the regulations prescribed by the President, pursuant to the provisions of section 2903, Revised Statutes. (T. D. 23434; December 24, 1901.)

Consular certificates of depreciation: Executive order amending paragraph 692 of the Consular Regulations of 1896. (T. D. 23725; May 17, 1902.)

Consular certificates of products of crude petroleum. (See Invoices, crude petroleum.)

Consular certificates to an invoice not subject to tax. Consular verification of a consignee's landing certificate given for cancellation of an export bond subject to tax under act of June 13, 1898. The former is a certificate issued by a Government officer necessary in discharge of official functions, and the latter is issued for private benefit. (T. D. 20185; October 18, 1898.)

Consular certificates, Russian sugars. (See Sugar.)

Hawaii, consular certificates not required for goods shipped from the United States to. (T. D. 22289; June 15, 1900.)

Under section 25, act of 1894, the proclamation of the pure metal value of foreign coin is obligatory upon officers of the customs in the estimation of duties only as to "standard" currencies. The silver peseta of Spain is not the standard, and therefore currency certificates under section 2903, Revised Statutes, in proper form attached to invoices made out in silver pesetas under section 2, act of June 10, 1890, are conclusive. (T. D. 23031; May 8, 1901.)



**Consular declarations.** (See Declarations.)

**Consular invoices.** (See, also, Invoices; Transit goods.)

Commission merchants abroad purchasing merchandise for and shipping the same to importers in this country must sign the declaration indorsed on the invoice as agents of the purchaser and not as sellers. (T. D. 22646; December 3, 1900.)

Consular invoices are required for personal effects valued at over \$100 when not accompanying the passenger, and for all household effects, whether entitled to free entry or not, exceeding \$100 in value.—Amendment of article 285 of the Customs Regulations of 1892. (T. D. 21872; December 23, 1899.)

Consular invoices required to accompany goods valued at over \$100 shipped to the United States from Tlacotalpan, Mexico. (T. D. 22130; April 4, 1900.)

Consular invoices not required for paper bank bills or currency imported for deposit in banks. (T. D. 24583; July 22, 1903.)

Invoices certified by acting consular agents to be accepted when accompanied by seal of office unless there is ground to believe that it has been fraudulently affixed. (T. D. 22737; January 18, 1901.)

Shipments of lumber valued at less than \$100. (See Invoices, lumber.)

**Consular officers.** (See, also, Free zone.)

Japanese consular officers, supplies for. (T. D. 20177; circular 184, October 13, 1898.)

Netherlands, supplies for consulates of. (T. D. 20409; circular 200, December 13, 1898.)

Preparation of invoices. (See Invoices.)

Venezuela, supplies for consulates of. (T. D. 20086; circular 175, September 26, 1898. T. D. 20356; circular 196, November 23, 1898.)

**Consuls, production of invoices to.** (See Invoices.)

**Containers.** (See Cigars; Coverings; Ether or ethyl chloride, etc.)

**Continuance to await decision of court.**

Where it is made to appear that, in any case pending before the Board of General Appraisers, the decision of the cause will involve directly or collaterally the determination of some issue in a suit for forfeiture pending in a United States district court, the Board will continue the case until the final judgment of the court is ascertained. (T. D. 23749—G. A. 5147; May 24, 1902.)

**Continuous voyage—Through invoice.** (See Hawaii.)

**Convict-labor goods.**

Compensation under section 4, act of June 22, 1874, can not be allowed in cases involving importations of convict-labor goods. (T. D. 23462; January 13, 1902.)

Entry of imported goods, product of convict labor, denied. Compulsory exportation required, or proceedings for condemnation and destruction. (T. D. 22310; June 23, 1900.)

**Copal, gum.** (See Gum copal.)

**Copartnership, bonds of.** (See Bonds.)

**Copies of custom-house records.** (See Records of custom-houses.)

**Copper, acetate of.** (See Acetate of copper.)

**Copper and iron pipes and tubes.** (See Pipes or tubes.)

**Copper matte.** (See, also, Lead in copper matte.)

Copper matte exempt from duty as copper regulus under paragraph 534, act of 1897. (T. D. 20326—G. A. 4308; November 14, 1898.)

**Copper matte**—Continued.

Copper matte dutiable at the rate of 1½ cents per pound on the lead contained therein under paragraph 181, act of 1897, by virtue of similitude clause in section 7 of said act.—Appeal from decision of Board of General Appraisers, G. A. 4308. (T. D. 20379; November 30, 1898.)

Copper matte and copper regulus are synonymous terms, and free of duty under paragraph 534, act of 1897. (T. D. 21291; June 21, 1899.)

Copper matte is included within the term "copper, regulus of," in paragraph 534, act of 1897, and as such is entitled to free entry.—*Spencer v. Philadelphia Smelting and Refining Company* (124 Fed. Rep., 1002) followed. (T. D. 23656—G. A. 5119; April 5, 1902.)

**Copper rollers, hollow.** (See Hollow copper rollers.)**Copyrighted articles.** (See, also, Books; Mails, importations by.)

Cards and books marked "copyright" *prima facie* liable to seizure. (T. D. 20430; December 16, 1898.)

Disposition of music imported by mail in violation of the copyright laws. (T. D. 19514; circular 114, June 21, 1898.)

Lithographs. (See Music.)

Music. (See Mails, importations by; Music.)

Money deposited for duties on prohibited copyrighted articles can not be refunded. (T. D. 19722; July 22, 1898.)

Printed sheets of books, etc., and electrotypes or stereotype plates made from type set in a foreign country are prohibited importation into ports of the United States. (T. D. 20406; December 10, 1898.)

Prohibited articles to be separated and held for destruction and others delivered on payment of duty or fine. (T. D. 20427; December 13, 1898.)

**Coquille glasses, polished.**

Convex-concave pieces of colored cylinder glass, elliptical in form, with unground edges, dutiable at 45 per cent under paragraph 109, act of 1897. (T. D. 19349—G. A. 4140; May 13, 1898.)

**Coral beads, not threaded or strung.**

Coral beads of graduated sizes suitable for necklaces, "not threaded or strung," are dutiable at 35 per cent ad valorem under paragraph 408, act of 1897, and not at 60 per cent ad valorem as "articles commonly known as jewelry, and parts thereof, finished or unfinished," under paragraph 434 of said act. (T. D. 21879—G. A. 4619; December 22, 1899.)

**Coralline.** (See Rosolic acid.)**Cord and yarn, silk.** (See Silk cords and yarns.)**Cord, cotton.** (See Cotton cord.)**Cord, cotton or thread.** (See Cotton thread or cord.)**Cord, elastic.** (See Braids.)**Cordials under reciprocal arrangement.** (See Reciprocity.)**Cording and sealing.**

Baggage of passengers destined for Pacific coast ports, stopping off at Honolulu, to be corded and sealed, and to have affixed thereto an official stamp certifying to the examination of such baggage at Honolulu. (T. D. 22502; September 25, 1900.)

Cording and sealing of packages of unappraised merchandise. (T. D. 21433; circular 99, July 27, 1899.)

Cording and sealing of passengers' baggage under card manifests. (T. D. 21599; circular 115, September 14, 1899.)

**Cordonnet.** (See Metal thread.)

**Corduroys.**

"Velvet cords" or "corded velvets," so called, made of cotton, 22½ inches in width, weighing over 7 ounces to the square yard, used for binding women's skirts or for making women's jackets, and also for boys' wearing apparel, held to be dutiable as "corduroys," under paragraph 315, act of 1897, and to fall under the first proviso thereof, levying a duty of 18 cents per square yard and 25 per cent ad valorem, and not to be dutiable as "velveteens" or as "pile fabrics other than corduroys," at 12 cents per square yard and 25 per cent ad valorem under said paragraph 315. (T. D. 20661—G. A. 4352; January 31, 1899.)

Velvet cords or corded velvet not a corduroy within the meaning of the first proviso to paragraph 315, act of 1897, but properly dutiable as velvets, or pile fabrics, within the meaning of the opening provision of said paragraph 315. (T. D. 23610; March 22, 1902.)

**Cork-coated muslin.** (See Cotton, muslin.)

**Corking and wiring bottles element of dutiable value.** (See Dutiable value.)

**Cork pyrographic apparatus.**

Handles for pyrographic apparatus, made of metal and a composition in part of cork, are not articles made of cork within the provisions of paragraph 448, but are dutiable under paragraph 193, act of 1897, as articles in part of metal. The provisions of paragraph 416, covering artificial cork, or cork substitutes, does not provide for articles made wholly or in part thereof, and the provisions of paragraph 193 accordingly apply to articles made in part of metal and artificial cork, or cork substitute. (T. D. 24830—G. A. 5506; December 12, 1903.)

**Cork stopper tubes.**

Small tubes used in fitting and holding hollow metal stoppers are not corks within the purview of paragraph 416, act of 1897. Such articles are dutiable as manufactures of cork under paragraph 448 at the rate of 25 per cent ad valorem. (T. D. 24575—G. A. 5380; July 16, 1903.)

**Cork substitute.** (See Suberit.)

**Corners, curtain.** (See Curtain corners.)

**Coronado Islands, stone from.** (See Sandstone.)

**Corporate sureties, justification by.** (See Sureties, corporate, etc.)

**Corporations.**

Agents transacting customs business for. (See Agents, etc.)

Foreign corporations, entry of goods by, on power of attorney. (See Power of attorney.)

Maine lumber can not be imported by, free of duty. (See Lumber.)

**Correspondence, official.**

Correspondence on subjects relating to duties of officers of the Treasury Department, to appointments of subordinates, etc., to be conducted directly with the Secretary of the Treasury. (T. D. 24835; circular 134, December 16, 1903.)

Departmental numbers of cases to appear in letters of officers of the customs. (T. D. 24698; circular 117, October 6, 1903.)

Official correspondence with persons residing in Canada and Mexico is exempted from the provisions of article 1827, Customs Regulations of 1899, in so far as relates to postage stamps. (T. D. 22581; November 2, 1900.)

**Corrugated galvanized iron or steel.** (See Galvanized iron or steel, corrugated.)

**Corset laces.** (See Laces, shoe and corset.)

**Corset reeds.** (See Reeds.)

**Corsets.**

Women's corsets made of cotton and other materials trimmed around the upper boarder with cotton lace edging, or with embroidered edging, are dutiable at 60 per cent ad valorem under the provisions of paragraph 339, act of 1897, for "wearing apparel, and other articles made wholly or in part of lace or in imitation of lace," and for "wearing apparel, handkerchiefs, and other articles or fabrics embroidered in any manner by hand or machinery," irrespective of the cost of such trimming or ornamentation. (T. D. 20651—G. A. 4342; January 24, 1899.)

**Cosmetics.**

Cosmetics are specially provided for in paragraph 70, act of 1897, and an article known and used as such is dutiable under that paragraph and is not dutiable as a medicinal preparation.—*Park v. United States* (66 Fed. Rep., 731); *United States v. Eisner & Mendelson Company* (59 Fed. Rep., 352) applied. (T. D. 23321—G. A. 5008; October 18, 1901.)

**Cost of warping silk yarns.** (See Warping.)

**Costumes.**

**Chinese.** (See Chinese costumes.)

**Expositions—**

Costumes for expositions must be entered and listed as exhibits. (T. D. 22939; April 3, 1901.)

**Cotton.** (See, also, Crochet cotton rings; Knitting cotton; Specific duties; Wearing apparel.)

**Antiseptic.** (See Antiseptic cotton.)

**Bicycle hose.** (See Bicycle leggings or hose.)

**Blankets—**

Cotton blankets, having about 6 per cent in value of wool, sufficient to improve their appearance and merchantable character, are dutiable as "blankets \* \* \* composed \* \* \* in part of wool," under paragraph 367, act of 1897, and not as cotton cloth under paragraph 306.—*Seeberger v. Farwell* (139 U. S., 608); *Magone v. Luckmeyer* (139 U. S., 612) followed; *In re Miller*, G. A. 3891. (T. D. 20398—G. A. 4313; December 2, 1898.)

**Blankets and couch covers—**

Finished articles of cloth, such as couch covers and horse blankets, with whipped or stitched edges, made wholly of cotton, are included in the definition of "cotton cloth" in paragraph 310, act of 1897, as consisting of "all woven fabrics of cotton in the piece or *otherwise*," and are therefore dutiable as such under the countable clauses of Schedule I of said act, and not under paragraph 322 as "manufactures of cotton, not specially provided for."—*Stern v. United States* (123 Fed. Rep., 192) and *United States v. McBratney* (105 *id.*, 767) followed. (T. D. 23452—G. A. 5057; January 3, 1902.)

Cotton blankets and couch covers dutiable under paragraph 322, act of 1897.—Appeal from decision of Board of General Appraisers, G. A. 5057. (T. D. 23492; January 29, 1902.)

**Bleached cotton cloths, mercerized—**

Cotton cloths, known as white shirtings, white fancies, etc., which have been bleached white and subsequently mercerized, are properly dutiable as *bleached* cotton cloths, according to count of threads, weight, etc., under the so-called countable provisions of the cotton schedule, act of 1897, and not as *colored* cotton cloths.—G. A. 4162 (T. D. 19423) distinguished. (T. D. 24591—G. A. 5388; July 22, 1903.)

**Cotton—Continued.****Boleros—**

Cotton boleros, so called, being embroidered articles, designed as ornaments for women's dresses, and intended to be stitched to the waists of dresses, are dutiable at 40 per cent ad valorem under paragraph 258, act of 1894, as "wearing apparel," and not at 50 per cent under paragraph 276 as "articles embroidered by hand or machinery." *Arnold, Constable & Co. v. United States* (147 U. S., 494) applied and followed.—The term "wearing apparel" is more specific than the expression "articles embroidered by hand or machinery." (T. D. 19032—G. A. 4080; February 24, 1898.)

**Borders for window curtains—**

Articles of cotton from about 4 to 6 inches wide, with figures and openwork effects in different designs, made on the Nottingham lace-curtain machine, or on the Nottingham warp machine, with one straight and one scalloped or otherwise uneven border, and designed for use as a border for window curtains, are dutiable at 60 per cent ad valorem under paragraph 339, act of 1897, and not under paragraph 340 of said act. (T. D. 19092—G. A. 4091; March 10, 1898.)

**Braids (see, also, Braids, elastic)—**

Braids made of cotton, or of which cotton or other vegetable fiber is the component material of chief value, although suitable for making or ornamenting hats, bonnets, or hoods, are dutiable under the specific provision for "braids" in paragraph 339, act of 1897, and not under paragraph 409 of said act, which paragraph is applicable only to articles composed *wholly* of the materials therein specified. (T. D. 19034—G. A. 4082; February 25, 1898.)

Cotton narrow braids, known as "shoe-lace braids," imported in long lengths and afterwards cut into shorter lengths suitable for shoe laces, dutiable at the rate of 60 per cent ad valorem under paragraph 339, act of 1897. (T. D. 21968; February 1, 1900.)

Cotton braids dutiable at 60 per cent ad valorem under paragraph 339, act of 1897. (T. D. 22948; April 9, 1901.)

**Cloth (see, also, Chintz; Cotton toweling in one piece; Fiber cloth)—**

Construction of paragraph 313, act of 1897: The additional duties imposed by paragraph 313, act of 1897, upon cotton cloth in which other than the ordinary warp and filling threads have been introduced in the process of weaving to form a figure, are to be assessed in addition to any duty, whether specific or ad valorem, provided in the other paragraphs covering cotton cloth. (T. D. 24562—G. A. 5374; July 8, 1903.)

Cotton cloth containing figures in various designs produced in the process of weaving, by means of the Jacquard, swivel, drop-box, lino, or other loom attachment, with threads, introduced in the warp or filling, of the character following, are dutiable under the provisions of paragraph 313, act of 1897, to wit: 1. Such as have threads which float loosely between the figures on the back of the fabric, or which have been clipped off after weaving. 2. Such as have figure threads which pursue a zigzag, wavy, or serpentine course, whether partly clipped or not. 3. Such as have figure threads running parallel to the ordinary warp or ordinary filling, but which lie wholly or mostly on top of, and additional to, the warp or filling. 4. Such (in either case) as have figure threads which are not necessary to the integrity or stability of the fabric, or where the fabric would have been perfect if they had not been introduced. (T. D. 22604—G. A. 4808; November 13, 1900.)

Mercerized colored cotton cloth, made of cotton, and containing on the surface polka dots made of goat hair, is dutiable under paragraph 366, act of 1897, as

**Cotton—Continued.****Cloth—Continued.**

a cloth made "in part of wool," within the meaning of said paragraph, as qualified by paragraph 383, and not under either paragraph 308, 322, or 339 of the cotton schedule of said act. (T. D. 22082—G. A. 4676; March 12, 1900.)

Mergerized cotton cloths or sateens, so called, consisting of cotton cloths, the weft threads of which have undergone a process known as "mercerizing," whereby the natural color of the fiber has been changed and a silky appearance imparted to the fabric, are not known in trade as unbleached or gray cotton cloth, and are not dutiable as such; they are dutiable under the appropriate paragraphs and provisions of Schedule I, act of 1897, for "cotton cloth, dyed, colored, stained, painted, or printed," according to count of threads, weight, and value. (T. D. 19423—G. A. 4162; May 28, 1898.)

Merchandise in chief value of cotton, and in which metal and jute constitute a substantial factor, to the extent of about 43 per cent, is not "cotton cloth" within the purview of the countable provisions of the cotton schedules, act of 1897, but is properly dutiable at the rate of 45 per cent ad valorem as manufactures of cotton, under the provisions of paragraph 322 of said act. (T. D. 24725—G. A. 5447; October 13, 1903.)

Threads in cotton cloth, whether warp or filling, which do not run parallel with other warp or filling threads of the fabric throughout its length or width, as the case may be, but which cross a number of such threads at a time in a diagonal or zigzag course, and thus form scalloped or notched figures, are "other than the ordinary warp and filling threads," the prime purpose of their introduction being to "form a figure" in the process of weaving cloth. Such threads, either warp or filling, in cotton cloths as only appear on the face of the fabric in the form of a figure, and when not so appearing float loosely on the back of the fabric, and which (like those above described) do perceptibly contribute to the strength or stability of the fabric, whether such threads run parallel with the other threads the full length or width, as the case may be, of the fabric, or are clipped off, are likewise "other than the ordinary warp and filling threads," within the intent and meaning of paragraph 313, act of 1897. (T. D. 22230—G. A. 4710; May 11, 1900.)

**Cloth, bleached—**

Proviso in paragraph 253, act of 1894, not confined to that paragraph, but covers cotton cloth not exceeding 50 threads to the square inch in paragraph 252. (T. D. 18901; February 1, 1898.)

**Cloth, countable clauses—**

Countable cotton clauses applicable only to goods composed entirely or substantially of cotton. (T. D. 23348—G. A. 5018; November 4, 1901.)

Goods which are composed chiefly of cotton, but which have also large percentages (44 per cent to 45 per cent) of flax or jute, are not "cotton cloth" within the meaning of paragraph 310, act of 1897.—*It seems* that the "countable clauses" of the cotton schedule are applicable only to goods composed entirely or substantially of cotton, so as to be known commonly or commercially as "cotton cloth."—*Schmieder v. Arthur*, decided by circuit court for southern district of New York per Shipman, J., 1880 (not reported), followed. (T. D. 23348—G. A. 5018; November 4, 1901.)

**Cloth, figured—**

Certain cotton cloths ornamented with figures produced in the process of weaving, with the aid of the Jacquard, swivel, drop-box, lino, or other loom attachment, are "cotton cloth in which other than the ordinary warp and filling threads have been introduced in the process of weaving to form a figure,"

**Cotton—Continued.****Cloth, figured—Continued.**

within the meaning of paragraph 313, act of 1897, and are accordingly subject to the duty prescribed in said paragraph, in addition to the duties levied on the goods by virtue of the so-called countable clauses (paragraphs 304 to 310) of Schedule I of said act.—*In re* H. B. Claflin Company (G. A. 4541), affirmed in *H. B. Claflin Company v. United States* (109 Fed. Rep., 562; C. C. A., 114 *id.*, 259), *In re* Mills (G. A. 4808), affirmed in *Mills v. United States* (109 Fed. Rep., 564; C. C. A., 114 *id.*, 257), and *In re* Whytlaw (G. A. 4710) followed. (T. D. 23753—G. A. 5151; May 26, 1902.)

Cotton cloth with various raised designs and figures woven in the fabric, which designs and figures are produced by threads that form a part of the texture, is dutiable under the appropriate paragraph of the so-called countable clauses (paragraphs 304 to 310), act of 1897, and not subject to the additional duty, as provided in paragraph 313, for "cotton cloth in which other than the ordinary warp and filling threads have been introduced in the process of weaving to form a figure." The word "ordinary" as used in paragraph 313, act of 1897, means those threads which ordinarily enter into the construction of the ordinary plain fabric, and which can not be removed without destroying its integrity, as distinguished from extraordinary threads, which are not an integral part of the fabric, but which are independent threads introduced to form a figure, and for no other purpose.—*Mills et al. v. United States* (114 Fed. Rep., 257); *H. B. Claflin Company v. United States* (114 Fed. Rep., 259). (T. D. 24842—G. A. 5508; December 15, 1903.)

**Cloth, filled or coated—**

"Lancaster window blinds," so called, being cotton cloth, painted upon one surface with a mixture of linseed oil and pigments, which effectually closes the interstices between the threads and renders the fabric opaque and impervious to water, is dutiable at 3 cents per square yard and 20 per cent ad valorem under the provision for "cotton cloth, filled or coated," in paragraph 311, act of 1897, and not under the provision in the "countable paragraphs" of Schedule I for "cotton cloth \* \* \* colored, stained, painted," etc., according to the count of threads, etc. (T. D. 22966—G. A. 4905; April 12, 1901.)

**Cloth not countable—**

Certain cotton glove materials resembling knit goods, which are made on the Milanese machine, and of which the threads can not be counted by unraveling or other practicable means, are dutiable as manufactures of cotton, not specially provided for, under paragraph 322, act of 1897, and not under the provisions (paragraphs 305-310) in said act for countable cotton cloths. (T. D. 23454—G. A. 5059; January 3, 1902.)

**Collars—**

Embroidered cotton lace collars dutiable at 15 cents per dozen and 35 per cent ad valorem under paragraph 372, act of 1890. (T. D. 18992; February 23, 1898.)

Ladies' cotton collars made of small tuckings are not classifiable as "articles made wholly or in part of tuckings" under paragraph 339, act of 1897, but are dutiable as "articles of wearing apparel" under paragraph 314 of said act. (T. D. 24509—G. A. 5357; June 19, 1903.)

**Colored cotton cloth, crash toweling—**

The word "colored," as used in paragraphs 305 to 309, act of 1897, is used in a descriptive and not a commercial sense, and embraces any substantial coloring of the fabric. Cotton crash toweling in the piece, bleached, but having red, blue, and other colored stripes running lengthwise, and produced in the weaving of the cloth, and constituting a substantial portion of the surface of the

**Cotton—Continued.****Colored cotton cloth, crash toweling—Continued.**

fabric, is properly dutiable as "colored," and not as "bleached" cotton cloth, according to count of threads, weight, value, etc., under the so-called countable provisions of Schedule I, relating to "cotton manufactures," act of 1897. (T. D. 24217—G. A. 5278; February 9, 1903.)

**Cord—**

Cord, one-fourth of an inch, more or less, in diameter, composed of numerous strands of cotton yarn, hard and twisted double, and designed for use in textile machinery for transmitting power, is dutiable under the provisions in paragraph 263, act of 1894, for "cords" or "spindle banding" (misspelled "binding") at 45 per cent ad valorem, and not as an unenumerated manufacture of cotton at 35 per cent ad valorem under paragraph 264. (T. D. 18873—G. A. 4070; January 24, 1898.)

Cotton coronation cord of the kind described in Board decision *In re Buettner*, G. A. 3736, is not dutiable at 60 per cent ad valorem as braid, under paragraph 339, act of 1897, but at 45 per cent as cord, under paragraph 320. (T. D. 19156—G. A. 4113; March 25, 1898.)

**Countable cotton cloth.** (See Cotton cloth.)**Countable cotton tapestries (finished articles)—**

The countable provisions of the cotton schedule (I), paragraphs 304-309, inclusive, assessing duty upon "cotton cloth" according to count of threads, weight, and value, are applicable to finished articles of cotton, made up and ready for use, when susceptible of such count, etc. (G. A. 5057 (T. D. 23452), affirmed in *United States v. Bernhard* (suit 3280, without opinion, by the United States circuit court for the southern district of New York), followed.—Countable cotton tapestry squares and curtains made up and ready for use are dutiable under the appropriate countable provisions of the cotton schedule (I), act of 1897 (pars. 304-309, inclusive), as "cotton cloth" and not as "manufactures of cotton not specially provided for" under the provisions of paragraph 322 of said act. (T. D. 24352—G. A. 5319; April 8, 1903.)

**Grape—**

Woven piece goods, composed of silk and cotton, silk being component material of chief value, dutiable at 50 per cent ad valorem under paragraph 414, act of 1890. (T. D. 19312—G. A. 4139; May 3, 1898.)

**Crash toweling.** (See Colored cotton cloth.)**Damask table covers and doilies.** (See Cotton table covers, portières, curtains, etc.; Union table damask.)**Darning.** (See Darning cotton.)**Doilies.** (See Lace, imitation of.)**Edgings—**

Manufactures of cotton from about one-half to one inch in width, one edge being straight and the other scalloped, ornamented either with openwork effects or with figures resembling embroidery and designed for use in trimming women's corsets or other garments, are dutiable as "edgings" and not as "braids" or "galloons." (T. D. 19033—G. A. 4081; February 25, 1898.)

**Embroidered skirts, gowns, waists, caps, etc.—**

Cotton embroidered skirts, gowns, waists, caps, bonnets, etc., dutiable as embroidered cotton wearing apparel under paragraph 373, act of 1890. (T. D. 21141; May 13, 1899.)

**Embroidery.** (See Embroidery cotton.)



**Cotton—Continued.**

**Fabrics** (see, also, Etamine or vitrage; Uncut velveteen)—

Cotton cloths ornamented with figures produced in the loom with the Jacquard or swivel attachments, whereby threads additional to the warp and filling threads in the groundwork of the fabric are introduced, are dutiable at the rates prescribed in paragraphs 304-309, act of 1897, plus 1 cent or 2 cents per square yard, as provided in paragraph 313 of said act. Threads introduced by the Jacquard or swivel attachments for the purpose of ornamentation only, and which are partly cut away after the fabric is woven, are threads "other than the ordinary warp and filling threads." Threads so introduced to form so-called "dots" or "spots," as well as other figures, are introduced to "form a figure." (T. D. 21568—G. A. 4541; September 1, 1899.)

Jacquard figured loom-woven fabrics in the piece, the warp consisting of cotton and the filling of silk tram and cotton threads covered with metal tinsel, dutiable at 45 per cent ad valorem under paragraph 302, act of 1894, and not at 35 per cent ad valorem under paragraph 177 or 264 of said act, silk being the component material of chief value and metal constituting but a comparatively trifling percentage in value thereof. (T. D. 19137—G. A. 4110; March 22, 1898.)

**Fancifully woven cotton cloths—**

Fancifully woven cotton cloths having openwork stripes, and other figures, similar in some respects to net or netting, and certain portions thereof bearing some resemblance to lace, are not dutiable as laces, lace articles, or articles made wholly or in part of lace, or in imitation of lace, but are dutiable under the "countable paragraphs" of Schedule I (304-310, inclusive), with the additional duty of 2 cents per square yard provided in paragraph 313, act of 1897. (T. D. 23357—G. A. 5024; November 12, 1901.)

**Finished articles.** (See Cotton, blankets and couch covers.)

**Fish nets and braids—**

Fish nets, so called, in form of plain net, and not commercially known as laces, and "braids" not known as laces, edgings, insertings, or trimmings, dutiable at 40 per cent ad valorem under act of 1890. (T. D. 20382; December 1, 1898.)

**Galloons—**

Hatbands of cotton classified as cotton trimmings held by the court to be dutiable as galloons at 45 per cent ad valorem under paragraph 263, act of 1894. Not a precedent for other cases. (T. D. 19074; March 10, 1898.)

Woven articles wholly or in chief value of cotton threads, of various colors, with straight or plain selvaged edges, which are from an inch to two and one-half inches wide and in pieces of various lengths, and which are used chiefly or wholly as bands or otherwise in trimming men's hats, are dutiable at 50 per cent ad valorem under the provision for "trimmings" in paragraph 276, act of 1894, and not as "galloons," or otherwise, under paragraph 263, or other paragraphs of said act. The term "galloons" as generally understood in trade on August 28, 1894, and prior thereto and since, relates to fancy trimmings with lace or embroidery effects and with corresponding scalloped or otherwise uneven edges or borders. See G. A. 4053. (T. D. 23280—G. A. 4991; September 17, 1901.)

**Goods, dimensions of.** (See Linen and cotton goods, dimensions of.)

**Hollands—**

Kings hollands or Scotch hollands, a somewhat coarse cotton cloth, containing about 20 per cent of starch, is dutiable under paragraph 311, act of 1897, as "cotton cloth, filled," and not under the countable clauses, paragraphs 304-309, although the threads can be counted. (TICHENOR, G. A., dissenting.)—

**Cotton**—Continued.**Hollands**—Continued.

The expression "filled or coated" is not a commercial but a manufacturing term; and the word "*fill*" means simply to use some substance, such as starch, either singly or mixed with other material, to put into or stop up the interstices of cloth. *In re White*, G. A. 4085, followed. (T. D. 19450—G. A. 4167; June 1, 1898.)

Kings hollands or Scotch hollands of the kind covered by G. A. 4167 not dutiable as "cotton cloth, filled," but properly classifiable as countable cotton cloth, under paragraphs 304-309, act of 1897. (T. D. 22705; January 4, 1901.)

Cotton cloths, in various colors and widths, generally known in trade as "Scotch hollands," "window hollands," or as "Kings hollands," which have been simply starched to the extent of about 20 per cent of the weight of the fabric, and have undergone a process of "beetling," are not "filled or coated" within the meaning of that phrase as used in paragraph 311, act of 1897, nor dutiable under the provision therefor at 3 cents per square yard and 20 per cent ad valorem, but are dutiable, according to count of threads, weight, value, etc., under paragraphs 304-309 of said act.—G. A. 4167 reversed; *Pinney v. United States* (99 Fed. Rep., 720) and *United States v. Pinney* (105 *id.*, 934; 45 C. C. A., 138) followed. (T. D. 22785—G. A. 4862; February 1, 1901.)

**Hosiery.** (See Hosiery.)**Italian linings and other cotton cloths**—

Duty on mercerized and other cotton goods assessable on the actual width found by the appraiser at time of examination. (T. D. 22700; January 3, 1901.)

**Knitting.** (See Knitting cotton.)**Labels**—

Narrow woven strips of white cotton with single letters of the alphabet woven therein with colored threads at intervals of about one-half inch are dutiable at 50 cents per pound and 30 per cent ad valorem under the provision in paragraph 320, act of 1897, for "labels for garments or other articles composed of cotton or other vegetable fiber." (T. D. 20047—G. A. 4269; September 13, 1898.)

**Lace**—

"Cotton bretonne net" and "cotton lace nets," commercially known as "Mechlin and Cape nets," not commercially known as laces, and dutiable as manufactures of cotton under act of 1883. (T. D. 18965; February 14, 1898.)

**Manufactures of**—

Paragraph 322, act of 1897, includes all manufactures of which cotton is chief value and does not include only manufactures wholly of cotton. Such manufactures are not subject to provisions of paragraph 347. That paragraph includes only vegetable fibers not specially provided for in said act. (T. D. 21542—G. A. 4532; August 24, 1899.)

Manufactures in chief value of cotton are dutiable under paragraph 322, act of 1897, and are not dutiable under paragraph 347. Paragraph 347 provides for manufactures in chief value of vegetable fibers not specially provided for, and as paragraph 322 does provide for a specific species of vegetable fiber—to wit, cotton—manufactures in chief value of that article are not dutiable under paragraph 347. The provision for cotton is the narrower of the two and must prevail.—G. A. 4532 and *United States v. Churchill* (106 Fed. Rep., 672); *Matheson v. United States* (71 Fed. Rep., 394); *Koechl v. United States* (91 Fed. Rep., 110); *In re Wise* (73 Fed. Rep., 183); *Erhardt v. Steinhardt* (153 U. S., 177), and *United States v. Stern* (91 Fed. Rep., 521) cited and followed. *In re Lyon* (unpublished) cited. (T. D. 23529—G. A. 5082; February 15, 1902.)

**Cotton—Continued.**

**Mercerized cotton cloths.** (See Cotton, bleached cotton cloths.)

**Muslin, cork-coated, for insoles—**

Cotton muslin, coated with cork to a depth of about one-tenth of an inch and used in making insoles for shoes, is not cork carpeting, but is dutiable as a manufacture of cork not specially provided for, under paragraph 448, act of 1897. (T. D. 22619—G. A. 4810; November 15, 1900.)

**Napkins in the piece—**

Classification of cotton napkins in the piece. (T. D. 23045; circular 58, May 13, 1901.)

**Nets or nettings—Hat tips, strips, and sides—**

Cotton nets or nettings, cut into narrow strips or small pieces, and designed for use in lining the sides and crowns of hats, being known as hat tips, strips, and sides, are dutiable under the provision in paragraph 339, act of 1897, for "nets or nettings, \* \* \* composed wholly or in chief value of \* \* \* cotton," and not under the provision in paragraph 322 of said act of "all manufactures of cotton."—*In re Tilge*, G. A. 3327 (T. D. 16808), and *Tilge v. United States* (115 Fed. Rep., 254) followed. (T. D. 24784—G. A. 5476; November 13, 1903.)

**Quilts with wool fringes—**

Quilts composed of cotton with a fringe of wool, cotton comprising 95 per cent of the value, dutiable at 35 cents per pound and 50 per cent ad valorem under paragraph 366, act of 1897.—Appeal from unpublished decision of the Board of General Appraisers holding the goods dutiable as manufactures of cotton not specially provided for. (T. D. 21662; October 16, 1899.)

**Rags, waste for paper stock.** (See Waste.)**Rovings—**

Certain cotton rovings, classified as manufactures of cotton not specially provided for, held by the courts to be dutiable under paragraph 250, act of 1894, as cotton thread in singles, not advanced beyond a condition of singles by grouping or twisting two or more single yarns together. (T. D. 20820; March 10, 1899.)

Cotton rovings are dutiable as "cotton thread \* \* \* in singles \* \* \* not \* \* \* advanced beyond the condition of singles by grouping or twisting two or more single yarns together," under the provisions of paragraph 250, act of 1894, and not as "manufactures of cotton," under paragraph 264.—*Dunham v. United States* (87 Fed. Rep., 800) followed; *In re Dunham* (G. A. 3839) reversed. (T. D. 20953—G. A. 4399; March 21, 1899.)

**Rugs—**

Paragraph 381, act of 1897, which provides for cotton carpets and carpeting, does not apply to cotton rugs. Congress having differentiated rugs made as rugs and clearly distinguishable as such by reason of their process of manufacture, their shape, size, pattern, etc., from rugs that are made up of portions of carpeting, the former are dutiable as rugs and not as carpets or carpeting. Congress having excepted rugs and mats made of cotton from the provisions of paragraph 334, and having omitted to provide for them *eo nomine* elsewhere, they are dutiable under paragraph 322 as manufactures of cotton not specially provided for at 45 per cent ad valorem.—*Mason v. United States* (circuit court, southern division of New York, February 11, 1893, not reported); *Beauntell v. Magone* (157 U. S., 154); G. A. 5498 (T. D. 24819), and *Ingersoll v. Magone* (53 Fed. Rep., 1008) cited and followed. (T. D. 24857—G. A. 5517; December 23, 1903.)

**Shirtings and vestings—**

Cotton cloths, known as Madras shirtings, or as striped shirtings and as fancy vestings, having cord effects, small dotted lines and intermittent stripes, pro-

**Cotton—Continued.****Shirtings and vestings—Continued.**

duced in the loom either by the introduction of two or three ply threads or by "cramming" two or three single threads in the warp, the weaving being otherwise plain, are not subject to the additional duty per square yard prescribed in paragraph 313, act of 1897, but are dutiable according to condition, count of threads, etc., under the provisions of paragraphs 306, 307, and 310 of said act. As a general rule, threads—whether warp or filling—which lie parallel with all the other threads in cotton fabrics, and which extend from end to end or side to side, as the case may be, are not other than the ordinary warp and filling threads introduced in the process of weaving to form a figure. There are some exceptions to this rule, however, including some lappets, where threads which produce the effect are left to float loosely, instead of being clipped off. (T. D. 21940—G. A. 4639; January 18, 1900.)

Cotton cloths, known as Madras shirtings, or as striped shirtings and as fancy vestings, having cord effects, small dotted lines and intermittent stripes, produced in the loom either by the introduction of two or three ply threads or by "cramming" two or three single threads in the warp, the weaving being otherwise plain, are not subject to the additional duty per square yard prescribed in paragraph 313, act of 1897, but are dutiable according to condition, count of threads, etc., under the provisions of paragraphs 306, 307, and 310 of said act.—No appeal from decision of Board of General Appraisers, G. A. 4639. (T. D. 21949; January 25, 1900.)

**Slipper patterns—**

Slipper patterns or uppers composed wholly of cotton, ornamented with floral figures of the same material, imported in webs or pieces containing 24 pairs or sets of patterns, are dutiable as wearing apparel under the provisions of paragraph 258, act of 1894, and not as manufactures of cotton not specially provided for under paragraph 264 of said act. (T. D. 20656—G. A. 4347; January 26, 1899.)

**Spool thread.** (See Spool thread of cotton.)

**Stockings—**

Cotton stockings, hose or half hose, knitted in stripes of different colors, running crosswise or transversally, and subsequently chain-stitched longitudinally, with single strands of silk or cotton thread, on a sewing machine, are not dutiable under the provisions of paragraph 339, act of 1897, for wearing apparel embroidered by hand or machinery, but are dutiable under the provisions of paragraph 318 of said act. (T. D. 19807—G. A. 4225; July 29, 1898.)

**Table covers, portières, curtains, etc.—**

Table covers and doilies, made of cotton table damask, are dutiable as "manufactures of cotton not specially provided for" under paragraph 322, act of 1897, and not as "cotton table damask" under paragraph 321 of said act, which includes only table damask in the piece. (T. D. 20353—G. A. 4312; November 21, 1898.)

Table covers, portières, curtains, etc., made of cotton, and cut to the proper size and form for use as such, and so commercially known, whether fringed, trimmed, or hemmed, or otherwise, are not "cotton cloth" within the meaning of that term as defined in paragraph 310, act of 1897, but are dutiable as manufactures of cotton, not specially provided for, under paragraph 322 of said act. The phrase "woven fabrics in the piece or otherwise," as used in said paragraph 310, includes only such woven cotton fabrics as have not been manufactured or otherwise manipulated into articles so as to take them out of the category of "cotton cloth" in the ordinary acceptance of that term. (T. D. 21651—G. A. 4568; October 5, 1899.)

**Cotton—Continued.****Table covers, portières, curtains, etc.—Continued.**

Table covers: Dyed cotton damask table covers, not in the piece, but separated, fringed, and unfringed, dutiable at the rate of 45 per cent ad valorem under paragraph 322, act of 1897, as "manufactures of cotton not specially provided for." (T. D. 23512; February 10, 1902.)

Table covers: Cotton damask table covers (finished articles) are properly dutiable under the countable provisions of the cotton schedule, act of 1897, paragraphs 304-310, according to the count of threads, weight, and value, and not under the provisions of paragraph 321 as "cotton table damask," or of paragraph 322 of said act as "manufactures of cotton."—G. A. 4312 (T. D. 20353) and G. A. 5057 (T. D. 23452) followed. (T. D. 24290—G. A. 5300; March 13, 1903.)

Table covers: Appeal directed from G. A. 5300 (T. D. 24290).—Department holds finished cotton damask table covers to be dutiable as manufactures of cotton not specially provided for under paragraph 322, act of 1897. (T. D. 24314; March 31, 1903.)

**Tapes and braids—**

Fillets or narrow bands about three-eighths of an inch wide and several yards in length, composed of cotton yarns, braided upon braiding machines, and put up on spools and used in pianoforte actions, are properly dutiable as braids, at the rate of 60 per cent ad valorem, under the provisions of paragraph 339, act of 1897.—A tapé is a fillet composed of warp and weft threads, and a braid is an article the threads composing which are braided on a braiding machine or otherwise, unless and except in those cases where commercial designation has come to class the one or the other as a tape or a braid, in which cases the commercial designation controls for dutiable purposes. (T. D. 24287—G. A. 5297; March 10, 1903.)

**Tapestries, countable cotton.** (See Cotton, countable cotton tapestries.)

**Tapestry.** (See Tapestry goods.)

**Tennis jackets.** (See Tennis jackets.)

**Thread, darning and mending.** (See Darning cotton.)

**Thread or cord—**

Small thread or cord consisting of two or more strands of colored cotton wound about, but not completely covered, with flat tinsel wire, lame or lahn, is dutiable at 5 cents per pound and 35 per cent ad valorem under the provision in paragraph 179, act of 1897, for "bullions and metal threads, made wholly or in chief value of tinsel wire, lame or lahn." (T. D. 20133—G. A. 4287; October 4, 1898.)

**Toilet sets—**

Cotton toilet sets, embroidered, dutiable as unenumerated manufactures of cotton at 40 per cent ad valorem under paragraph 355, act of 1890. (T. D. 20567; January 19, 1899.)

**Toweling in the piece** (see, also, Towels)—

Cotton toweling in the piece held dutiable as "cotton cloth" under paragraphs 305 and 310, act of 1897, and not under paragraph 322 as a "manufacture of cotton" not specially provided for in said act. (T. D. 19285—G. A. 4136; April 23, 1898.)

**Tracing cloth not in the piece—**

Cotton tracing cloth cut into sizes ready for use is dutiable under paragraph 311, act of 1897, at the rate of 3 cents per square yard and 20 per cent ad valorem as cotton cloth filled and coated. The words "or otherwise" in paragraph 310 include all woven fabrics, and they must be considered as

**Cotton—Continued.****Tracing cloth not in the piece—Continued.**

cotton cloth unless otherwise specially provided for.—*Stern v. United States* (unpublished) cited and followed. (T. D. 23365—G. A. 5027; November 18, 1901.)

**Trimmings—**

Strips of cotton cloth, about  $2\frac{3}{4}$  inches in width, without hem or selvage, and having an ornamental design in red running lengthwise in the fabric in three parallel lines printed thereupon and used as ornamental attachments to night garments, are not dutiable as countable cotton cloth under the provisions of the cotton schedule, act of 1897, but are properly dutiable as "trimmings," at the rate of 60 per cent ad valorem, under paragraph 339 of said act.—G. A. 3445, G. A. 4722, G. A. 4786, G. A. 4434, and G. A. 4849 cited and applied. (T. D. 23542—G. A. 5084; February 20, 1902.)

**Tuckings.** (See Tuckings, woven.)

**Underskirts, knitted.** (See Wearing apparel.)

**Velours.** (See Pile fabrics.)

**Velveteen trimmings.** (See Trimmings.)

**Waste—**

Imitation silk yarns made from cotton waste. (See Silk yarns, imitation.)

Merchandise composed of  $91\frac{3}{4}$  per cent of cotton waste and  $8\frac{1}{4}$  per cent of wool waste is waste composed in part of wool, and is dutiable at the rate of 20 cents per pound under paragraph 362, act of 1897, and is not entitled to free entry under paragraph 537 as cotton waste. (T. D. 21409—G. A. 4495; July 18, 1899.)

**Waste containing wool fibers—**

Where a mixture of wool fibers is clearly recognizable, duty should be assessed accordingly. An insignificant fraction of wool fibers appearing in waste by accident of packing does not determine classification. (T. D. 18751; January 3, 1898.)

**Wearing apparel, part lace or embroidered—**

Cotton wearing apparel, made in part of lace or embroidered, or made in part of lace and embroidered, is dutiable under paragraph 339, act of 1897, as "wearing apparel made \* \* \* in part of lace," or as "wearing apparel \* \* \* embroidered;" and not under paragraph 314 of said act, which provides for "wearing apparel \* \* \* composed of cotton."—*In re Boyd* (C. C. A., 55 Fed. Rep., 599) distinguished. (T. D. 21570—G. A. 4543; September 1, 1899.)

**Webbing—**

Articles of cotton, about  $1\frac{1}{4}$  to  $1\frac{1}{2}$  inches wide, described as "glacé shaped," or "shaped glacé," designed for use in binding the tops of women's skirts, belong to the class of merchandise known by the generic term "webbing," and are so dutiable. (T. D. 18951—G. A. 4076; February 7, 1898.)

**Yarns—**

Cotton yarns, dyed, glazed, and finished, not advanced beyond the condition of singles, are dutiable under paragraph 302, act of 1897, according to the *numbers of the yarns in the gray*, and also according to the *weight of the goods as landed in the United States*.—The word "number," as used in said paragraph 302, means the number of the yarns in the gray or original condition before being dyed, glazed, and finished. The phrase "per pound," as used in said paragraph 302, is to be taken in its ordinary sense, and means the weight of the goods on arrival in the United States, as ascertained by the Government weighers. (T. D. 20556—G. A. 4334; January 16, 1899.)

**Cotton**—Continued.**Yarns**—Continued.

Cotton yarns, dyed, glazed, and finished are dutiable under paragraph 302, act of 1897, according to the *numbers of the yarns in the gray*, and also according to the *weight of the goods as landed in the United States*.—The word “number,” as used in said paragraph 302, means the number of the yarns in the gray or original condition before being dyed, glazed, and finished. The phrase “per pound,” as used in said paragraph 302, is to be taken in its ordinary sense, and means the weight of the goods on arrival in the United States, as ascertained by the Government weighers.—*Downing v. United States* (109 Fed. Rep., 885; 48 C. C. A., 703) and *In re Downing* (G. A. 4334) followed. (T. D. 23283—G. A. 4994; September 21, 1901.)

Rule for computing the rate of duty per pound on cotton yarn under paragraph 302, act of 1897. (T. D. 23318—G. A. 5005; October 17, 1901.)

Weight: Method of ascertaining net weight of cotton yarns in bales.—Allowance for tare. (T. D. 24081; December 9, 1902.)

**Cotton and flax and ramie velours.** (See Pile fabrics.)

**Cotton and silk goods, dyed.** (See Silk goods, Jacquard.)

**Cotton and silk mufflers.** (See Mufflers.)

**Cotton and silk ribbons.** (See Ribbons.)

**Cotton and tinsel fabric.**

A fabric composed of cotton and metal, cotton chief value, is not dutiable according to count of threads and weight, but is dutiable under paragraph 322 as an unenumerated manufacture of cotton.—*Bloomington v. United States* (89 Fed. Rep., 663) cited and followed. (T. D. 21500—G. A. 4523; August 12, 1899.)

**Cotton and wool tennis jackets.** (See Tennis jackets.)

**Cotton or silk trimmings, women's underwear.** (See Wearing apparel.)

**Cotton-seed oil.**

An admixture of cotton-seed oil and olive oil, not shown to have been commercially known as cotton-seed oil at and prior to the passage of the tariff act of 1897, is not dutiable as cotton-seed oil under paragraph 35, act of 1897. (T. D. 22987—G. A. 4915; April 22, 1901.)

**Couch covers, cotton.** (See Cotton, blankets and couch covers.)

**Coumarin, vanillin, and glycophenol.**

Coumarin assessable for duty at 25 per cent ad valorem under paragraph 3, act of 1897; vanillin dutiable at 80 cents per ounce under paragraph 86; and glycophenol at \$1.50 per pound and 10 per cent ad valorem, as saccharine, under paragraph 211 of said act. (T. D. 22531; October 9, 1900.)

**Count of thread.**

In counting the warp and filling threads to ascertain their number in a woven fabric, each separable and distinct thread must be counted, and no regard will be had for the number of picks which went to make the weaving. The number of picks is immaterial and will not be considered. (T. D. 21455—G. A. 4507; July 27, 1899.)

**Countable cotton clauses.** (See Cotton cloth.)

**Countervailing duty.** (See, also, Additional duty; Sugar.)

Assessment of countervailing duty equal to 10 francs per quintal of 50 kilos on dried fish and no countervailing duty on fresh fish. (T. D. 18784; January 11, 1898.)

Belgian sugar. (See Sugar.)

**Countervailing duty**—Continued.

Board of General Appraisers may determine if there is export bounty or not, but if there is such bounty its estimate by the Secretary of the Treasury is conclusive. (T. D. 21501—G. A. 4524; August 12, 1899.)

China sugar: Regulations of the Secretary of the Treasury under section 5, act of 1897 (T. D. 18373 and 19108) as to proof of identification held to be reasonable and authorized by law.—*United States v. Dominici* (78 Fed. Rep., 334; 24 C. C. A., 116) and *United States v. Klingenberg* (153 U. S., 93; 14 Sup. Ct. Rep., 790) followed. (T. D. 21526—G. A. 4530; August 17, 1899.)

Countervailing duty on granulated sugar from Germany, 3.55 marks per 100 kilos. (T. D. 19361; May 18, 1898.)

Countervailing duty chargeable on sugar refined in Holland from cane sugar produced in Java, as refiners in Holland do not keep the refined domestic beet and imported cane sugars separately, and as the two sugars can not be distinguished in the refined product. (T. D. 19397; May 27, 1898.)

France. (See Sugar.)

Method of assessment. (See Sugar.)

Netherlands sugar: Refined beet-root sugar above No. 16 Dutch standard and testing 99.60 degrees, imported directly from the Netherlands, having been exported from Amsterdam, and having received a bounty from the Netherlands Government, subject to countervailing duty under section 5, act of 1897. (T. D. 20039—G. A. 4261; September 9, 1898.)

Netherlands sugar: Sugar refined in the Netherlands in part from sugar produced in Belgium before October 19, 1897, liable to a countervailing duty equal to the bounties paid on sugar wholly produced in the Netherlands. (T. D. 19425; June 1, 1898.)

Paraffin. (See Paraffin, countervailing duty.)

Russian sugar. (See Sugar.)

Sugar in sweetened chocolate not liable to countervailing duty under section 5, act of 1897, not being "sugar changed in condition." (T. D. 19632; July 6, 1898.)

Sugar: In the assessment of additional duty under section 5, act of 1897, the amount of such additional duty must equal the net amount of bounty paid on the merchandise imported, regardless of any change in its condition after exportation and prior to importation, and in order to ascertain the amount of bounty paid on a cargo of sugar the weight upon which bounty was paid and not the landed weight must be taken as a basis.—A difference between the exported weight and the landed weight is not *prima facie* evidence of the non-importation of the merchandise upon which the bounty was paid, and the burden of proof is on the importer to show that the amount of bounty estimated by the liquidating officer was not paid on the merchandise imported. G. A. 4637 affirmed.—Citing *Marriott v. Brune* (9 How., 619) and *Austin v. Peaslee* (2 Fed. Cas., 235).—SOMERVILLE, G. A., dissenting, holds: (1) That the terms of section 5 of the act of 1897, construed in connection with the Treasury regulations made to carry out its provisions, authorize an assessment of additional duty at a rate per unit of measure, and have no reference to the totality of the importation as shown by the invoice or quantity imported. (2) That the assessment of duty upon anything but the quantity of merchandise actually imported is unwarranted (*Marriott v. Brune*, 9 How., 619). (3) That "condition," as used in section 5, has no reference to a diminution in weight of imported goods. (T. D. 23503—G. A. 5072; January 30, 1902.)

**Country of exportation, what constitutes.**

Merchandise imported from one country, having been produced in and exported from another country, is lawfully appraised at its actual value in the principal markets of the country from which immediately imported, unless it appear



**Country of exportation, what constitutes—Continued.**

that it was in good faith destined for the United States at the time of original shipment, without any contingency of diversion. *Held*, accordingly, that goods from Germany and Austria, exported to Hamilton, Canada, and then imported into the United States, were dutiable on the basis of their value in Canada, there being no evidence which would justify the conclusion that this country was the ultimate destination of the goods at the time of original shipment, although they remained in bonded warehouse while in Canada and paid no Canadian duties. (T. D. 22338—G. A. 4719; July 3, 1900.)

**Country of origin, marking of packages.** (See Marking of imported goods.)**Coupons issued by France, lottery matter.** (See Expositions.)**Courtesies, special.** (See, also, Diplomatic officers.)

Extension of special courtesies to persons arriving from foreign countries. (T. D. 20410; circular 201, December 13, 1898. T. D. 22850; circular 20, March 5, 1901. T. D. 23814; circular 68, June 21, 1902. T. D. 24110; circular 141, December 22, 1902. T. D. 24667; circular 104, September 17, 1903.)

**Counts, extracts from decisions of.**

Abandonment of damaged goods. (T. D. 24642; August 29, 1903.)

Agate. (T. D. 20859; March 16, 1899.)

Agate and onyx articles. (T. D. 24432—G. A. 5053; December 18, 1901.)

Alcoholic medicinal preparations; salol; chloral hydrate. (T. D. 24823—G. A. 5502; December 8, 1903.)

Alder-wood boards printed to imitate cedar. (T. D. 24719—G. A. 5441; October 9, 1903.)

Alizarin. (T. D. 20465—G. A. 4322; December 22, 1898.)

Alizarin colors; lakes. (T. D. 24018—G. A. 5215; October 17, 1902.)

Alizarin dyes or colors. (T. D. 21376—G. A. 4482; July 11, 1899.)

Alizarin violet. (T. D. 20855; March 15, 1899.)

Allowance for decayed fruit. (T. D. 22520—G. A. 4776; September 28, 1900.)

American manufactures; proof of identity; collector's refusal to receive. (T. D. 24265—G. A. 5293; March 3, 1903.)

Anatomical model; scientific apparatus. (T. D. 23403—G. A. 5040; December 7, 1901.)

Animals imported for breeding purposes. (T. D. 24112—G. A. 5247; December 20, 1902.)

Anthracite coal. (T. D. 21378—G. A. 4484; July 11, 1899. T. D. 24392—G. A. 5330; April 22, 1903.)

Anthrax or blackleg vaccine. (T. D. 22726—G. A. 4840; January 11, 1901.)

Appetit-sild or appetit-sill. (T. D. 24603—G. A. 5396; July 30, 1903.)

Apportionment of charges; burden of proof. (T. D. 23620—G. A. 5107; March 25, 1902.)

Appraiser's returns of values. (T. D. 23175; July 16, 1901.)

Arc-light carbons. (T. D. 20579; January 21, 1899.)

Artificial leaves; commercial designation. (T. D. 23171—G. A. 4961; July 5, 1901.)

Asbestos. (T. D. 22937—G. A. 4903; March 28, 1901.)

Ash splints. (T. D. 23009; May 2, 1901.)

Asphalt, mastic. (T. D. 22854—G. A. 4878; March 4, 1901.)

Bamboo splits. (T. D. 23530—G. A. 5083; February 15, 1902.)

Bananas, dried. (T. D. 24493—G. A. 5351; June 15, 1903.)

Baryta, precipitated carbonate of. (T. D. 24331—G. A. 5314; April 2, 1903.)

Beaded articles. (T. D. 23232—G. A. 4978; August 12, 1901.)

Blown glassware (gauge glasses). (T. D. 24534—G. A. 5364; June 26, 1903.)

**Courts, extracts from decisions of—Continued.**

- Bonbon boxes of metal, egg-shaped. (T. D. 24785—G. A. 5477; November 13, 1903.)
- Books of music printed in a foreign language. (T. D. 22094—G. A. 4677; March 15, 1900.)
- Books, unbound. (T. D. 23177—G. A. 4963; July 11, 1901.)
- Bottles containing olive oil. (T. D. 23255—G. A. 4985; August 27, 1901.)
- Bottles of champagne. (T. D. 20355; November 22, 1898.)
- Bounty, export, on sugar from the Netherlands. (T. D. 23325—G. A. 5012; October 21, 1901.)
- Bounty, French sugar. (T. D. 24266—G. A. 5294; March 3, 1903.)
- Bounty, Russian sugar. (T. D. 24355—G. A. 5322; March 6, 1903.)
- Braids. (T. D. 20621; January 26, 1899.)
- Braids, etc., of vegetable fiber and other materials. (T. D. 23564—G. A. 5096; March 4, 1902.)
- Braids in part of horsehair. (T. D. 24817—G. A. 5496; December 1, 1903.)
- Bridge, international, materials for. (T. D. 22967—G. A. 4906; April 12, 1901.)
- Broken rice. (T. D. 24492—G. A. 5350; June 9, 1903.)
- Bronze statuary. (T. D. 24016—G. A. 5213; October 16, 1902.)
- Cannon, old. (T. D. 22019—G. A. 4659; February 14, 1900.)
- Cape Angora goatskins. (T. D. 22831—G. A. 4872; February 18, 1901.)
- Carbonate of baryta, precipitated. (T. D. 23364—G. A. 5026; November 16, 1901.)
- Carbons for electric lighting. (T. D. 23353—G. A. 5020; November 7, 1901.)
- Celluloid knitting needles and crochet needles. (T. D. 22807—G. A. 4867; February 9, 1901.)
- Charcoal iron. (T. D. 22930; April 1, 1901. T. D. 23833—G. A. 5166; June 25, 1902.)
- Charcoal iron; proviso to paragraph 124. (T. D. 22708—G. A. 4834; January 2, 1901.)
- Cheese, bread, etc., small articles in imitation of. (T. D. 23197—G. A. 4973; July 20, 1901.)
- Chemical glassware. (T. D. 22687—G. A. 4828; December 20, 1900.)
- Chiffon or mousseline veiling, silk edgings, lace tidies, etc. (T. D. 23231—G. A. 4977; August 12, 1901.)
- Chinese cucumbers. (T. D. 23728—G. A. 5139; May 16, 1902.)
- Chintz. (T. D. 23433—G. A. 5054; December 19, 1901.)
- Chutneys. (T. D. 23233—G. A. 4979; August 12, 1901.)
- Clay pipe bowls and pipestems, separately packed. (T. D. 24205—G. A. 5273; January 29, 1903.)
- Coal-tar products. (T. D. 19253—G. A. 4130; April 19, 1898.)
- Cocoa and chocolate, method of determining rate of duty on. (T. D. 23193—G. A. 4969; July 16, 1901.)
- Cod oil. (T. D. 21910; January 15, 1900.)
- Colored glass bottles, decorated. (T. D. 23790—G. A. 5158; June 4, 1902.)
- Commissions; duty of customs officers; estoppel. (T. D. 24721—G. A. 5443; October 10, 1903.)
- Commissions; function of collector; function of appraiser; construction of invoice. (T. D. 24780—G. A. 5472; November 10, 1903.)
- Copyrighted music. (T. D. 21012; April 17, 1899.)
- Corking and wiring ginger-ale bottles. (T. D. 18969; February 15, 1898.)
- Cosmetics. (T. D. 23321—G. A. 5008; October 18, 1901.)
- Cost of warping. (T. D. 24423—G. A. 5335; May 5, 1903.)
- Cotton cloth, filled or coated. (T. D. 22966—G. A. 4905; April 12, 1901.)
- Cotton cloth; finished articles. (T. D. 23452—G. A. 5057; January 3, 1902.)

**Courts, extracts from decisions of—Continued.**

- Cotton cloth; countable clauses. (T. D. 23348—G. A. 5018; November 4, 1901.)
- Cotton cloth; window hollands. (T. D. 22785—G. A. 4862; February 1, 1901.)
- Cotton nets or nettings; hat tips, strips, and sides. (T. D. 24784—G. A. 5476; November 13, 1903.)
- Cotton rovings. (T. D. 20953—G. A. 4399; March 21, 1899.)
- Cotton rugs. (T. D. 24857—G. A. 5517; December 23, 1903.)
- Cotton tapes and braids. (T. D. 24287—G. A. 5297; March 10, 1903.)
- Countervailing duty on sugar. (T. D. 23503—G. A. 5072; January 30, 1902.)
- Coverings; glass jars. (T. D. 24578—G. A. 5383; July 16, 1903.)
- Coverings; glass tubes. (T. D. 22038—G. A. 4662; February 26, 1900.)
- Crocus. (T. D. 20889—G. A. 4393; March 21, 1899.)
- Crude articles used in dyeing. (T. D. 22415—G. A. 4744; August 6, 1900.)
- Crude color; earth unwrought. (T. D. 23346—G. A. 5016; November 2, 1901.)
- Demijohns containing spirituous liquors. (T. D. 23414; December 14, 1901.)
- Destruction of rejected teas. (T. D. 22093; March 20, 1900.)
- Diamonds. (T. D. 20699—G. A. 4355; February 7, 1899.)
- Director of Mint, estimate of; silver pesetas. (T. D. 23422—G. A. 5047; December 13, 1901.)
- Disks of cylinder glass. (T. D. 24088—G. A. 5242; December 9, 1902.)
- Drawback, manufacture. (T. D. 23643; April 2, 1902.)
- Drawback on linseed-oil cake and linseed oil. (T. D. 19323; May 9, 1898.)
- Drawn work. (T. D. 24373—G. A. 5329; April 17, 1903.)
- Dried currants. (T. D. 22040—G. A. 4664; February 27, 1900.)
- Dried seaweed. (T. D. 24151—G. A. 5253; January 12, 1903.)
- Drilled or pierced pearls. (T. D. 22140—G. A. 4692; April 7, 1900.)
- Drilled pearls, unmatched and unassorted. (T. D. 23751—G. A. 5149; May 24, 1902.)
- Dyes or colors. (T. D. 22109—G. A. 4682; March 23, 1900. T. D. 22663—G. A. 4823; December 10, 1900.)
- Dynamo brushes. (T. D. 24593—G. A. 5390; July 24, 1903.)
- Earthenware vessels not jugs. (T. D. 23556—G. A. 5088; February 27, 1902.)
- Edible berries in their natural condition; foxberries in water. (T. D. 23731—G. A. 5142; May 19, 1902.)
- Egg-shaped bonbon boxes of metal. (T. D. 24785—G. A. 5477; November 13, 1903.)
- Elastic braids. (T. D. 23073—G. A. 4929; May 24, 1901.)
- Embroidered handkerchiefs. (T. D. 20580; January 23, 1899. T. D. 20660—G. A. 4351; January 30, 1899.)
- Embroidered wool wearing apparel. (T. D. 22893—G. A. 4890; March 15, 1901.)
- Embroidery cottons. (T. D. 24560—G. A. 5372; July 8, 1903.)
- Enamel white. (T. D. 24865—G. A. 5522; December 30, 1903.)
- Enflourage grease. (T. D. 21424—G. A. 4499; July 20, 1899.)
- Engravers' tools. (T. D. 22154; April 16, 1900. T. D. 22216—G. A. 4706; May 7, 1900.)
- Entry of goods after 4.06 p. m. July 24, 1897, imported at a prior hour on that day. (T. D. 22870—G. A. 4881; March 8, 1901.)
- Epsom salts. (T. D. 23158; July 3, 1901.)
- Etched bottles. (T. D. 20628; January 28, 1899.)
- Exportation, what constitutes. (T. D. 21476—G. A. 4515; August 3, 1899.)
- Fabrics of silk and wool. (T. D. 20924—G. A. 4397; March 25, 1899.)
- Fees. (T. D. 22879; March 13, 1901.)
- Figs preserved in spirits or in their own juices. (T. D. 23130—G. A. 4946; June 12, 1901.)

**Courts, extracts from decisions of—Continued.**

- Figured cotton cloth. (T. D. 24842—G. A. 5508; December 15, 1903.)
- Fish. (T. D. 23196—G. A. 4972; July 20, 1901.)
- Fish (cod) oil. (T. D. 23720—G. A. 5136; May 9, 1902.)
- Fishhooks and flies; manufactures of feathers and metal. (T. D. 24245—G. A. 5284; February 19, 1903.)
- Fish in kegs. (T. D. 21479—G. A. 4518; August 8, 1899.)
- Fish in packages of less than one-half barrel. (T. D. 22969—G. A. 4908; April 16, 1901.)
- Fish plates, old. (T. D. 24605—G. A. 5398; July 31, 1903.)
- Fish; sprats. (T. D. 19419—G. A. 4158; May 26, 1898.)
- Flat thread. (T. D. 21029—G. A. 4417; April 15, 1899.)
- Flax squares; unfinished handkerchiefs. (T. D. 23745—G. A. 5143; May 21, 1902.)
- Flitters. (T. D. 23752—G. A. 5150; May 24, 1902.)
- Foreign territory; Porto Rico. (T. D. 22018—G. A. 4658; February 14, 1900.)
- Forfeiture; jurisdiction. (T. D. 23749—G. A. 5147; May 24, 1902.)
- Frames for dutiable paintings. (T. D. 21816—G. A. 4608; November 28, 1899.)
- Frames of oil paintings. (T. D. 21911; January 15, 1900.)
- French sugar bounty. (T. D. 24266—G. A. 5294; March 3, 1903.)
- Fruits preserved in spirits. (T. D. 24659; September 12, 1903.)
- Furniture vans. (T. D. 23817—G. A. 5164; June 20, 1902.)
- Furs. (T. D. 22931—G. A. 4897; March 27, 1901.)
- Garnets. (T. D. 23559—G. A. 5091; March 1, 1902.)
- German duty known as "bonification of tax" an element of dutiable value. (T. D. 18805; January 13, 1898.)
- Ginger ale in bottles; apportionment of charges. (T. D. 24262—G. A. 5290; February 25, 1903.)
- Glass, articles of. (T. D. 22853—G. A. 4877; February 27, 1901.)
- Glass blanks. (T. D. 21392; July 17, 1899.)
- Glass bottles. (T. D. 22503—G. A. 4769; September 21, 1900.)
- Glass bottles containing merchandise dutiable at ad valorem rates. (T. D. 22768—G. A. 4858; January 29, 1901.)
- Glass disks for optical instruments. (T. D. 24150—G. A. 5252; January 10, 1903.)
- Glass jars containing preserves. (T. D. 20856; March 15, 1899.)
- Glass pens and holders. (T. D. 24677—G. A. 5423; September 21, 1903.)
- Goods lost overboard after importation; what constitutes importation. (T. D. 22828—G. A. 4869; February 13, 1901.)
- Goods of similar description. (T. D. 21650—G. A. 4567; October 5, 1899.)
- Ground olive nuts. (T. D. 22783—G. A. 4860; January 30, 1901.)
- Guarana, a crude drug and not a medicinal preparation. (T. D. 22782—G. A. 4859; January 30, 1901.)
- Gummed paper. (T. D. 22723—G. A. 4837; January 10, 1901.)
- Halved lemons and oranges in brine. (T. D. 24567—G. A. 5379; July 11, 1903.)
- Handkerchiefs. (T. D. 19068—G. A. 4088; March 7, 1898.)
- Hat braids and laces of horsehair and beads and spangles. (T. D. 22843—G. A. 4876; February 25, 1901.)
- Herring-box shooks. (T. D. 22590—G. A. 4800; November 2, 1900.)
- Herrings in tins. (T. D. 21912; January 15, 1900.)
- Herrings, salted, in full barrels. (T. D. 23176—G. A. 4962; July 10, 1901.)
- Hooks imported without eyes. (T. D. 23517—G. A. 5075; February 5, 1902.)
- Horn strips. (T. D. 19484—G. A. 4178; June 11, 1898.)
- Horse bandages not saddlery. (T. D. 23619—G. A. 5106; March 25, 1902.)
- Horse pistols. (T. D. 24621—G. A. 5404; August 10, 1903.)

**Courts, extracts from decisions of—Continued.**

- Household effects of citizens of the United States dying abroad. (T. D. 22622—G. A. 4813; November 19, 1900.)
- Imitation cameos and intaglios. (T. D. 24581—G. A. 5386; July 18, 1903.)
- Importation, when complete; issuance of permit for delivery. (T. D. 23317—G. A. 5004; October 17, 1901.)
- Indigo. (T. D. 20925—G. A. 4398; March 28, 1899.)
- Informal entry. (T. D. 22481—G. A. 4762; September 7, 1900.)
- Invoice or entered value; interest on furs. (T. D. 24765—G. A. 5464; November 4, 1903.)
- Italian cloth. (T. D. 21355; July 6, 1899.)
- Ivory cut crosswise from elephant's tusks with the bark on. (T. D. 19392; May 27, 1898.)
- Jacquard and swivel figured cotton fabrics. (T. D. 21568—G. A. 4541; September 1, 1899.)
- Jacquard silk goods. (T. D. 22178—G. A. 4705; April 24, 1900.)
- Jewelry. (T. D. 20298—G. A. 4306; November 4, 1898.)
- Jurisdiction of the Board of Classification; goods from Hawaiian Islands. (T. D. 23560—G. A. 5092; March 1, 1902.)
- Jute bags, striped. (T. D. 23286—G. A. 4997; September 24, 1901.)
- Jute thread waste in the gray; paper stock. (T. D. 23637—G. A. 5115; March 29, 1902.)
- Kuskus-root fans. (T. D. 21056—G. A. 4421; April 21, 1899.)
- Laces and lace articles. (T. D. 21917—G. A. 4630; January 12, 1900.)
- Lame; metallics. (T. D. 23869—G. A. 5176; July 11, 1902.)
- Lichi. (T. D. 21878—G. A. 4618; December 20, 1899.)
- Linen bobbins. (T. D. 24302—G. A. 5302; March 17, 1903.)
- Linen drawn work. (T. D. 22651—G. A. 4819; December 4, 1900.)
- Lithophone. (T. D. 24615—G. A. 5403; August 6, 1903.)
- Lumber imported from Canada. (T. D. 24535—G. A. 5365; June 26, 1903.)
- Lysol. (T. D. 22362—G. A. 4726; July 16, 1900.)
- "Manufacture" defined. (T. D. 19548; June 25, 1898.)
- Manufactures in chief value of cotton. (T. D. 23529—G. A. 5082; February 15, 1902.)
- Manufactures of cotton. (T. D. 21542—G. A. 4532; August 24, 1899.)
- Manufactures of wool; Italian cloths, rugs, and wearing apparel. (T. D. 23504—G. A. 5073; February 4, 1902.)
- Marjoram and thyme leaves free as crude drugs, not spices. (T. D. 24173—G. A. 5266; January 16, 1903.)
- Market value. (T. D. 20683—G. A. 4354; February 2, 1899.)
- Marking of packages. (T. D. 22496—G. A. 4767; September 12, 1900.)
- Metal clippings. (T. D. 23108; June 11, 1901.)
- Mica. (T. D. 22691—G. A. 4832; December 21, 1900. T. D. 23377—G. A. 5030; November 21, 1901.)
- Milk albumen. (T. D. 24565—G. A. 5377; July 8, 1903.)
- Millet seed. (T. D. 19095—G. A. 4094; March 11, 1898.)
- Mineral salts; time of filing certificate. (T. D. 23850—G. A. 5169; July 1, 1902.)
- Mirrors; fancy toilet ornaments. (T. D. 22744—G. A. 4843; January 16, 1901.)
- Mufflers of silk and cotton. (T. D. 23755—G. A. 5153; May 27, 1902.)
- Old cannon. (T. D. 24549—G. A. 5369; July 2, 1903.)
- Old locomotive tires. (T. D. 24369—G. A. 5325; April 14, 1903.)
- Olive oil. (T. D. 24685—G. A. 5427; September 28, 1903.)
- Olives in tins. (T. D. 24733—G. A. 5448; October 16, 1903.)

**Courts, extracts from decisions of—Continued.**

- Orange and lemon boxes; returned American goods. (T. D. 24458—G. A. 5345; May 23, 1903.)
- Ore containing lead; base bullion. (T. D. 23852—G. A. 5171; July 2, 1902.)
- Packing charges; dutiable value. (T. D. 22469—G. A. 4759; September 4, 1900.)
- Paintings on china or porcelain. (T. D. 20453; December 21, 1898.)
- Paintings; reciprocity with France. (T. D. 24015—G. A. 5212; October 15, 1902.)
- Papaw milk or carica papaya. (T. D. 23178—G. A. 4964; July 11, 1901.)
- Paper perforated; motto paper. (T. D. 24426—G. A. 5338; May 7, 1903.)
- Paraffin liquid and paraffin molle. (T. D. 24546—G. A. 5366; June 30, 1903.)
- Parchment paper. (T. D. 22064; March 9, 1900.)
- Pearl scales. (T. D. 21346—G. A. 4473; June 29, 1899.)
- Pearls. (T. D. 22046; March 2, 1900.)
- Pepper shells. (T. D. 20737; February 24, 1899.)
- Periodicals. (T. D. 20777; March 6, 1899.)
- Personal baggage of passengers. (T. D. 23631—G. A. 5109; March 29, 1902.)
- Phenacetin and sulfonal. (T. D. 24704—G. A. 5434; October 3, 1903.)
- Philosophical instruments. (T. D. 21770; November 16, 1899.)
- Phosphor tin. (T. D. 24442—G. A. 5342; May 21, 1903.)
- Photographic lenses. (T. D. 20560; January 18, 1899.)
- Picture frames, dutiable. (T. D. 21776; November 21, 1899.)
- Pile fabrics; velvet cords not corduroys. (T. D. 23680—G. A. 5125; April 16, 1902.)
- Pipes or tubes composed of copper and iron. (T. D. 24844—G. A. 5510; December 16, 1903.)
- Plain woven fabrics of single jute yarns. (T. D. 23719—G. A. 5135; May 9, 1902.)
- Plushes. (T. D. 21777; November 21, 1899.)
- Plushes composed in chief value of flax. (T. D. 21817—G. A. 4609; November 28, 1899.)
- Precipitated chalk. (T. D. 24371—G. A. 5327; April 16, 1903.)
- Protest. (T. D. 23795; June 11, 1902.)
- Public library; what constitutes public use. (T. D. 22585—G. A. 4795; October 31, 1900. T. D. 22662—G. A. 4822; December 6, 1900.)
- Publications for gratuitous private circulation. (T. D. 19452—G. A. 4169; June 2, 1898.)
- Pumice-stone bricks. (T. D. 23488—G. A. 5069; January 27, 1902.)
- Raw silk wound on tubes or cops. (T. D. 24702—G. A. 5432; October 2, 1903.)
- Reciprocity; most-favored-nation clause. (T. D. 23166—G. A. 4956; July 1, 1901.)
- Refund of duties on merchandise destroyed by fire while in customs custody. (T. D. 22847; March 1, 1901.)
- Reliquidation in the absence of protest. (T. D. 23655—G. A. 5118; April 2, 1902.)
- Resistance strips. (T. D. 24561—G. A. 5373; July 8, 1903.)
- Rice, broken. (T. D. 24492—G. A. 5350; June 9, 1903.)
- Right of protest on withdrawal of goods from bonded warehouse after change in law. (T. D. 22805—G. A. 4865; February 8, 1901.)
- Rupee, value of Indian; reliquidation under proviso to section 25, act of 1894. (T. D. 23384—G. A. 5033; November 26, 1901.)
- Russian sardines. (T. D. 21826; December 9, 1899.)
- Russian sugar bounties; countervailing duty. (T. D. 22984—G. A. 4912; April 19, 1901.)
- Sago flour. (T. D. 24203—G. A. 5271; January 29, 1903.)
- Sago flour and tapioca flour. (T. D. 22968—G. A. 4907; April 13, 1901.)
- Salt sacks. (T. D. 19131—G. A. 4104; March 17, 1898.)

**Courts, extracts from decisions of**—Continued.

- Scientific instruments. (T. D. 19112; March 18, 1898. T. D. 22875—G. A. 4886; March 12, 1901.)
- Scow not dutiable as merchandise. (T. D. 24002—G. A. 5208; October 9, 1902.)
- Scrap tobacco. (T. D. 24580—G. A. 5385; July 16, 1903.)
- Sea grass. (T. D. 24788—G. A. 5480; November 16, 1903.)
- Sheep dip; soluble creosote. (T. D. 23139—G. A. 4949; June 19, 1901.)
- Sheets of celluloid polished on both sides. (T. D. 21881—G. A. 4621; December 26, 1899.)
- Shells in their natural state; shells manufactured. (T. D. 24720—G. A. 5442; October 9, 1903.)
- Ship's materials; coastwise voyage of ship in foreign trade. (T. D. 22986—G. A. 4914; April 22, 1901.)
- Shortage and damage. (T. D. 21761—G. A. 4601; November 14, 1899.)
- Shortage of imported goods. (T. D. 24334—G. A. 5317; April 4, 1903.)
- Silk and mohair flouncings and laces. (T. D. 18843; January 20, 1898.)
- Silk fabrics, piece-dyed; method of ascertaining value of component materials. (T. D. 22745—G. A. 4844; January 21, 1901.)
- Silk goods. (T. D. 23150; June 29, 1901.)
- Silk mourning crepes. (T. D. 22160—G. A. 4698; April 16, 1900.)
- Silk ribbons; trimmings. (T. D. 24756—G. A. 5460; October 27, 1903.)
- Skins for morocco; pigskins. (T. D. 24564—G. A. 5376; July 8, 1903.)
- Smelling salts. (T. D. 20921—G. A. 4394; March 24, 1899.)
- Society established for educational purposes. (T. D. 23718—G. A. 5134; May 8, 1902.)
- Specific duties regulated by value; silk and cotton goods. (T. D. 20487—G. A. 4383; March 9, 1899.)
- Spent ginger. (T. D. 24717—G. A. 5439; October 8, 1903.)
- Split bamboo. (T. D. 24332—G. A. 5315; April 2, 1903.)
- Split pearls, assorted and matched. (T. D. 23750—G. A. 5148; May 24, 1902.)
- Spoiled fruit; damage allowance; nonimportation. (T. D. 24444—G. A. 5344; May 25, 1903.)
- Squirrel hair. (T. D. 22869—G. A. 4880; March 8, 1901.)
- Stained-glass windows not works of art. (T. D. 24214—G. A. 5275; February 5, 1903.)
- Statuary. (T. D. 23955—G. A. 5196; August 27, 1902. T. D. 24822—G. A. 5501; December 8, 1903.)
- Steel tubes for holding gas. (T. D. 22932—G. A. 4898; March 27, 1901.)
- Strung metal beads. (T. D. 23681—G. A. 5126; April 16, 1902.)
- Sufficiency of protest; waiver by collector. (T. D. 24846—G. A. 5512; December 17, 1903.)
- Sulphide of antimony. (T. D. 23691—G. A. 5127; April 22, 1902.)
- Sulphide of antimony, ground. (T. D. 23816—G. A. 5163; June 18, 1902.)
- Tapioca flour. (T. D. 21954; January 29, 1900. T. D. 22021—G. A. 4661; February 19, 1900.)
- Tar oil; carbolineum. (T. D. 23132—G. A. 4948; June 18, 1901.)
- Tea act; constitutionality. (T. D. 19179; April 4, 1898.)
- Tea coverings. (T. D. 24289—G. A. 5299; March 11, 1903.)
- Tea sweepings. (T. D. 22766—G. A. 4856; January 29, 1901.)
- Tennis balls. (T. D. 22300; June 18, 1900.)
- Terpin hydrate. (T. D. 23423—G. A. 5048; December 13, 1901.)
- Theft of imported goods; jurisdiction; allowance for shortage. (T. D. 24511—G. A. 5359; June 23, 1903.)

**Courts, extracts from decisions of—Continued.**

- Tile mantels or fireplaces. (T. D. 24434—G. A. 5340; May 14, 1903.)
- Tiles. (T. D. 21927; January 19, 1900.)
- Tin disks. (T. D. 24759—G. A. 5463; October 31, 1903.)
- Tobacco. (T. D. 22784—G. A. 4861; January 31, 1901.)
- Toilet sets of cotton. (T. D. 20567; January 19, 1899.)
- Traveling rolls in part of wool, cotton or flax chief value. (T. D. 23490—G. A. 5071; January 28, 1902.)
- Tungsten ore. (T. D. 24607—G. A. 5400; July 31, 1903.)
- Turkish Angora goatskins. (T. D. 20845—G. A. 4381; March 9, 1899.)
- Undecorated fire brick weighing more than 10 pounds. (T. D. 24159—G. A. 5261; January 13, 1903.)
- Values of foreign coins; jurisdiction of Board of General Appraisers. (T. D. 20448—G. A. 4319; December 19, 1898.)
- Vanillin. (T. D. 23338—G. A. 5013; October 25, 1901.)
- Vegetable fiber partially manufactured. (T. D. 24860—G. A. 5520; December 28, 1903.)
- Velveteen trimmings. (T. D. 24496—G. A. 5354; June 15, 1903.)
- Wafers. (T. D. 24596—G. A. 5393; July 24, 1903.)
- Waste bagging of jute; paper stock. (T. D. 23520—G. A. 5078; February 6, 1902.)
- Waste from lead linings of acid furnaces; sufficiency of protest. (T. D. 24244—G. A. 5283; February 19, 1903.)
- Watch movements. (T. D. 22873—G. A. 4884; March 8, 1901.)
- Watches. (T. D. 21908; January 15, 1900.)
- Watches and incomplete watch movements. (T. D. 23090—G. A. 4935; May 29, 1901.)
- Wearing apparel; lace trimmed, embroidered, etc. (T. D. 22868—G. A. 4879; March 8, 1901.)
- Wearing apparel; ladies' cotton collars. (T. D. 24509—G. A. 5357; June 19, 1903.)
- Wearing apparel (muffs and boas) of dressed lambskins; manufactures of fur. (T. D. 23247—G. A. 4981; August 20, 1901.)
- Weight of fringed linens; method of ascertainment. (T. D. 23730—G. A. 5141; May 17, 1902.)
- Whips. (T. D. 23026—G. A. 4919; May 2, 1901.)
- Wire, polished, round. (T. D. 21474—G. A. 4513; August 1, 1899.)
- Wolfram or tungsten ore. (T. D. 23091—G. A. 4936; June 3, 1901.)
- Wooden boxes as coverings for Sumatra tobacco. (T. D. 24190—G. A. 5268; January 26, 1903.)
- Wool grease. (T. D. 22804—G. A. 4864; February 6, 1901.)
- Wool traveling rugs. (T. D. 24819—G. A. 5498; December 2, 1903.)
- Worm gut and catgut. (T. D. 23699—G. A. 5132; May 6, 1902.)
- Woven fabrics and articles of flax. (T. D. 22920—G. A. 4896; March 26, 1901.)
- Woven fabrics of silk in the gum. (T. D. 23634—G. A. 5112; March 29, 1902.)
- Zinc dust, or indigo auxiliary, crude articles used in dyeing. (T. D. 23698—G. A. 5131; May 5, 1902.)

**Coverings.** (See, also, Chocolate; Carbolem; Furniture vans; Tea canisters.)

- Bags containing hair not unusual coverings. (See Bags.)
- Barrels containing halved lemons and oranges in brine are not within the provisions of paragraph 205, imposing a duty of 30 per cent ad valorem upon barrels containing lemons and oranges, but are free as the usual coverings of their contents.—*Karthauss v. Frick* (14 Fed. Cas., 136); *United States v. Leggett* (66 Fed. Rep., 300); *In re Irsch*, G. A. 3350 (T. D. 16831); *In re Fernandez*, G. A. 5172 (T. D. 23853). (T. D. 24567—G. A. 5379; July 11, 1903.)



**Coverings—Continued.**

Cardboard portfolios, containing lithographic natural-history charts, are free of duty as the usual coverings of such merchandise, which is subject to a specific rate of duty. (T. D. 22241—G. A. 4711; May 16, 1900.)

Chloride of ethyl imported in glass coverings, with cap similar to those on paint tubes and cologne bottles, largely used by dentists and surgeons, the removal of the cap permitting escape of the substance from the tube by the pressure and warmth of the hand: *Held* that the tubes are not unusual coverings. (T. D. 21972; February 3, 1900.) See, also, Ether or ethyl chloride preparations and their autospray coverings.

Chocolate: In ascertaining value of chocolate for purposes of classification it is not proper to include in such value the value of plain wooden coverings. (T. D. 22123—G. A. 4686; March 29, 1900.)

Chocolate: Value of usual coverings included in dutiable value. (See Chocolate.)

Chocolate: Weight of outside packing cases. (See Chocolate.)

Coverings other than plain wooden for cocoa: So-called tin linings, placed inside wooden packing cases but readily detachable, and inside packings consisting of small wooden boxes with hinged lids and with advertisements on paper labels pasted upon the front of the boxes and upon the inside of the lids, are "coverings other than plain wooden," within the meaning of paragraph 281, act of 1897, relating to cocoa and chocolate, which provides that "the weight and value of all coverings, *other than plain wooden*, shall be included in the dutiable weight and value of" the contents.—*In re Schlienger*, G. A. 4446 (T. D. 21198), and *Curé v. United States* (123 Fed. Rep., 994) followed. (T. D. 24810—G. A. 5494; November 27, 1903.)

Coverings that are ordinary and usual are not considered as part of entireties for the purpose of classification of the articles they contain, and, even though of greater value than their contents, are subject to the same rate of duty as their contents. (T. D. 21961—G. A. 4649; January 30, 1900.)

Free coverings not included in dutiable value of their contents. (T. D. 22462—G. A. 4757; August 27, 1900. T. D. 22490; September 14, 1900.)

Glass jars are not "coverings" within the meaning of section 19, customs administrative act of June 10, 1890, not being *ejusdem generis* with the kinds of coverings enumerated therein, and a distinction having been preserved between such articles and ordinary coverings by Congress in the course of legislation extending through many years. *United States v. Nichols* (186 U. S., 298; 22 Sup. Ct. Rep., 918) followed.—Under the tariff act of 1894, which does not enumerate glass jars, such articles, when filled with merchandise subject to an ad valorem rate of duty, are not themselves dutiable, either as coverings, under section 19 of the customs administrative act of June 10, 1890, or otherwise.—*In re Dietrich*, G. A. 5371 (T. D. 24551), and *Merck v. United States* (99 Fed. Rep., 432) followed. (T. D. 24578—G. A. 5383; July 16, 1903.)

Glass tubes, drawn out to a small end, with an exceedingly fine aperture and closed with a rubber-lined metal cap, are not bottles, nor are they unusual coverings for chloride of ethyl, but are designed for no other use than the bona fide transportation of such merchandise to the United States, and therefore not subject to the separate or additional duty provided in section 19 of the customs administrative act of June 10, 1890, for unusual articles or forms used for covering or holding imported merchandise. Such coverings are free of duty when the contents are subject to a specific duty, but are dutiable only at the same rate as such contents, as a part of the dutiable value thereof, when the latter are subject to an ad valorem rate of duty.—*In re Hempstead* (96 Fed. Rep., 94) and *United States v. Leggett* (66 *id.*, 300; 13 C. C. A., 448) followed; *In re Leeming* (G. A. 3916) reversed. (T. D. 22038—G. A. 4662; February 26, 1900.)

**Coverings—Continued.**

Iron drums usual coverings for glycerin: The usual coverings of goods subject to a specific rate of duty are properly free, unless made dutiable by some express provision of law. *United States v. Leggett* (66 Fed. Rep., 300; 13 C. C. A., 450); *In re Irsch* (G. A. 3350) followed.—Iron drums are, and long have been, the usual and necessary coverings of crude glycerin, and are entitled to free entry as such. (T. D. 23131—G. A. 4947; June 15, 1901.)

Jars containing preserves. (See Glass jars containing preserves.)

Leather cases are the usual and ordinary coverings of medicine tumblers, and are accordingly dutiable at the same rate as their contents. (T. D. 23056—G. A. 4926; May 14, 1901.)

Packing charges and cases, when used as coverings and not specifically exempted from duty, should be added to the price paid per yard in ascertaining dutiable value of woven cloth per yard. (T. D. 22469—G. A. 4759; September 4, 1900.)

Razors: Paper cases or boxes of the kind ordinarily in use for razors are not usual coverings for razor blanks. (T. D. 21858—G. A. 4614; December 16, 1899.)

Salt sacks. (See Salt in sacks.)

Sumatra tobacco, burlaps and matting usual coverings. (See Tobacco.)

Tea boxes, tin, imported, filled with tea, and not designed for use other than the bona fide transportation to the United States, not dutiable as unusual coverings. (T. D. 23040; May 9, 1901.)

Tea caddies not free as coverings. (See Tea caddies.)

Tin boxes containing bronze powder, designed only for the bona fide transportation thereof, and not fit or intended for other uses, are the usual coverings for such merchandise, and therefore not subject to duty as such.—*Appeal of Slattery* (59 Fed. Rep., 450); *Dieckerhoff v. United States* (84 Fed. Rep., 443); *In re Hempstead* (96 Fed. Rep., 94); and G. A. 4649 and G. A. 4711 cited and followed; *In re Baer Brothers* (G. A. 4597) reversed. (T. D. 22361—G. A. 4725; July 16, 1900.)

Tin linings or boxes free as coverings under the provisions of section 19, act of June 10, 1890. (T. D. 20702—G. A. 4358; February 7, 1899.) *Appealed.* (T. D. 20809; March 8, 1899.)

Tobacco coverings. (See Tobacco.)

To entitle a covering to be considered usual and necessary for transportation, it must accompany and inclose the specific imported article which is intended to be put in it for its use and transportation. (T. D. 21858—G. A. 4614; December 16, 1899.)

To render coverings liable to the additional duty prescribed in section 19, customs administrative act of June 10, 1890, two conditions precedent must coexist: (1) The coverings must be of some unusual material, or in some unusual form or shape, so as to constitute an article not ordinarily used for the transportation of like merchandise to the United States. (2) The nature of the coverings must be such that they were designed for use otherwise than in the bona fide transportation of such merchandise to the United States.—Coverings that are usual and ordinary are not considered as part of entireties for the purpose of affecting the classification of the articles they contain, and, even though of greater value than their contents, are subject to the same rate of duty as the contents.—Violin rosin, contained in round tin boxes about 1½ inches in diameter and 1½ inches in height, is dutiable at 20 per cent ad valorem, as an unenumerated manufactured article, under section 6, act of 1897, and not at 45 per cent ad valorem, under paragraph 193, as a manufacture in part of metal, such boxes being the usual and ordinary coverings of violin rosin, and accordingly dutiable at the same rate as their contents. (T. D. 21961—G. A. 4649; January 30, 1900.)

Unusual, brass boxes containing mourning pins. (See Pins, mourning.)

**Coverings—Continued.**

Usual and necessary coverings of goods subject to specific rates of duty, or of free goods, are themselves free of duty.—United States *v.* Leggett (66 Fed. Rep., 300; 13 C. C. A., 448); *In re* Irsch, G. A. 3350. (T. D. 23853—G. A. 5172; July 2, 1902.)

**Covers, book.** (See Book covers.)

**Covers, table.** (See Cotton table covers, etc.)

**Cow and calf as household effects.** (See Household effects.)

**Cowberries.** (See Foxberries.)

**Coxey furnace sand.** (See Furnace sand.)

**Cracklings.** (See Lard cracklings.)

**Cranberries.** (See, also, Foxberries.)

Preserved cranberries in glass bottles or jars and in kegs dutiable at 25 per cent ad valorem under paragraph 262, act of 1897.—Coverings dutiable. (T. D. 20036—G. A. 4258; September 8, 1898.)

**Crape, silk mourning.** (See Cotton crape; Silk mourning crapes.)

**Crash toweling.** (See Cotton, colored cotton cloth.)

**Crated or caged animals.** (See Animals.)

**Crates, pineapple, capacity of.** (See Pineapple crates.)

**Crayons, charcoal, or fusains.** (See Charcoal.)

**Cream.**

Fresh cream and cream sterilized or pasteurized dutiable at the rate of 2 cents per pound, including weight of immediate coverings, under paragraph 239, act of 1897. No separate or additional duty on immediate coverings. (T. D. 21490, August 14, 1899.)

**Cream of codfish.**

Cream of codfish, so called, a preparation produced by skinning, boning, and otherwise manufacturing codfish by machinery, packed in small paper boxes, is not dutiable as fish skinned or boned, but is dutiable as fish in packages less than half barrels, under paragraph 258, act of 1897.—Bogle *v.* Magone (152 U. S., 623) and G. A. 4962 cited and followed. (T. D. 23697—G. A. 5130; April 29, 1902.)

**Creme de menthe.**

Dutiable as spirituous liquor at \$1.75 per proof gallon. (T. D. 22314; June 25, 1900.)

**Creolin.**

Creolin is a product or preparation of coal tar, not a color or dye; is used chiefly, if not exclusively, by physicians and surgeons in their profession as a germicide, antiseptic, or otherwise medicinally as a cure or remedy for diseases or affections of the human or animal body, or as a preventive thereof. Being "medicinal," it is expressly excluded from the provisions of paragraph 15, act of 1897, and as a chemical compound is dutiable at 25 per cent ad valorem under paragraph 3 of said act, if not as a medicinal preparation under paragraph 68.—Antiseptics, germicides, and disinfectants, being used chiefly, if not exclusively—internally or externally—to destroy, or to arrest the growth of, disease germs or putrefactive bacteria, are "medicinal preparations" within the common and professional understanding. (T. D. 22139—G. A. 4691; April 5, 1900.)

Creolin, or "creolin, Pearson," is produced from coal tar and other substances, is a chemical compound and medicinal proprietary preparation, and dutiable at 25 per cent ad valorem under paragraph 68, act of 1897. See G. A. 4691. (T. D. 23270—G. A. 4989.)

**Creosote, liquid.** (See Coal-tar products.)

**Creosote oil.** (See Coal-tar products.)

**Creosote, soluble.** (See Sheep dip.)

**Crepe.** (See Crape.)

**Crimped or corrugated galvanized-iron sheets.** (See Galvanized iron or steel, corrugated.)

**Crochet cotton rings.**

Renaissance or Battenberg rings, so called, wrought in puffed or oval form of cotton threads by crocheting or other like process, are not dutiable as embroideries or as embroidered articles, but at 45 per cent ad valorem as manufactures of cotton not specially provided for under paragraph 322, act of 1897. (T. D. 20992—G. A. 4410; April 7, 1899.)

**Crochet needles, celluloid.** (See Needles.)

**Crocus.**

Crocus dutiable as a color at 25 per cent ad valorem under paragraph 61, act of 1890. (T. D. 18825; January 18, 1898.)

Crocus, produced from the dross or residuum of burnt pyrites, held dutiable under paragraph 61, act of 1890, as a "color," and not under paragraph 133 of said act, providing for "iron ore, including \* \* \* the dross or residuum of burnt pyrites," although used principally as a polishing powder, but to a considerable extent as painters' colors.—*Smith v. United States* (93 Fed. Rep., 194; 35 C. C. A., 265), affirming *In re Smith*, G. A. 3372, followed. (T. D. 20889—G. A. 4393; March 21, 1899.)

Dross or residuum from burnt pyrites called crocus, used as a color or polishing powder, dutiable as a color under paragraph 61, act of 1890. (T. D. 20826; March 13, 1899.)

**Cross, reliquary emblem.** (See Reliquary cross.)

**Crossbred skirted wool.** (See Skirted wool.)

**Crown braids.** (See Braids, vegetable fiber.)

**Crude and refined glycerin.** (See Glycerin, etc.)

**Crude antimony.** (See Antimony.)

**Crude articles used in dyeing (zinc dust).**

An article may be crude for the purposes of classification under the tariff laws, by reason of the use to which it is to be applied, where it is crude in the sense that it is unrefined, although it may be the result of some manufacture. *Held*, accordingly, that zinc dust, commonly known as indigo auxiliary, an article crude in the sense that it is unrefined, although it may be the result of some process of manufacture, unintentional or otherwise, and which is chiefly used in dyeing, is free of duty under the tariff acts of 1894 (paragraph 386) and 1897 (paragraph 482), as an article "in a crude state, used in dyeing, \* \* \* not specially provided for," and is not dutiable either as a manufacture of metal, not specially provided for, or, by similitude, as zinc in blocks or pigs.—*United States v. Roessler, etc., Company* (99 Fed. Rep., 552), affirming 94 *id.*, 822, and reversing *In re Roessler* (G. A. 3322), followed. (T. D. 22415—G. A. 4744; August 6, 1900.)

Zinc dust: Appeal from decision of Board of United States General Appraisers, G. A. 4744. (T. D. 22438; August 17, 1900.)

Zinc dust, or indigo auxiliary, free of duty under paragraph 482, act of 1897, as "an article in a crude state used in dyeing, not specially provided for." (T. D. 23688; April 28, 1902.)

**Crude articles used in dyeing (zinc dust)**—Continued.

Zinc dust, or indigo auxiliary, is free of duty under paragraphs 386 and 482, respectively, of the acts of 1894 and 1897, as "articles in a crude state used in dyeing \* \* \* not specially provided for," and is not dutiable either as an unenumerated manufactured article, as a manufacture of zinc, or, by similitude, as "zinc in blocks or pigs," or as a metallic mineral substance in a crude state under paragraph 183, act of 1897.—*United States v. Klipstein* (113 Fed. Rep., 1021), affirming *In re Klipstein* (G. A. 4744), and *United States v. Roessler, et al., Company* (99 Fed. Rep., 552), reversing *In re Roessler* (G. A. 3322), followed. Note *United States v. Klipstein* (186 U. S., 482; 22 Sup. Ct. Rep., 941). (T. D. 23698—G. A. 5131; May 5, 1902.)

**Crude drugs.** (See, also, Drugs; Guarana; Quillaya or soap-bark siftings; Spruce gum; Thyme and marjoram.)

*Belladonna*, *digitalis*, and *hyoscyamus* leaves, selected and put in bottles, free of duty under paragraph 548, act of 1897, as crude drugs, the selection of the leaves not being an advancing process under paragraph 20. (T. D. 19584—G. A. 4205; June 24, 1898.)

Classification of crude drugs, under act of 1897, G. A. 4171 and G. A. 4172, and Department circular of September 7, 1897. (T. D. 19473; June 14, 1898.)

Peeled *colocynths*, sliced *belladonna* root, siftings from Spanish flies, scraped or cleaned *orris* root, and split *rhubarb* root are held to be crude nonedible drugs, not advanced in value or condition, and free of duty under paragraph 548, act of 1897. (T. D. 19455—G. A. 4172; June 2, 1898.)

Stems of the herb *pyrethrum* known as "*stipites pyrethri*," which have been cut into lengths of 50 to 70 centimeters and pressed into bales, are subject to classification as free of duty under paragraph 548, act of 1897, as crude drugs, and not under paragraph 20 as drugs "advanced in value by refining, grinding, or other process."—*In re De Veer* (G. A. 4952) followed. (T. D. 23387—G. A. 5036; November 29, 1901.)

**Crude feathers.**

Feathers not ornamental, in their crude state, are dutiable at the rate of 15 per cent ad valorem under the provisions of paragraph 425, act of 1897. The provision for ornamental feathers covers that article, which, though in a crude state, is naturally ornamental, and requires no great expenditure of money or labor to fit it for ornamental use.—Crude ostrich feathers, which become ornamental only after expenditure of considerable money and labor, are dutiable at the rate of 15 per cent, when imported in a crude state.—G. A. 4889 cited and distinguished. (T. D. 22982—G. A. 4910; April 18, 1901.)

**Crude mineral.**

Natural gas free as. (See Natural gas.)

Tap cinder not. (See Iron ore.)

**Crude nonedible drug leaves.**

Certain aromatic leaves are not spices, but are exempt from duty as crude drug leaves under paragraph 548, act of 1897. (T. D. 20208—G. A. 4292; October 13, 1898.)

**Crude ocher.** (See Ocher.)**Crude petroleum.**

Invoices of. (See Invoices.)

Russian. (See Petroleum.)

**Crude sago.**

Sago, an artificial product of the sago palm, is free of duty under paragraph 652, act of 1897, as "sago, crude."—An article may be crude for the purposes of

**Crude sago—Continued.**

classification under the tariff laws, although it may be the result of some manufacture.—Roessler & Hasslacher Chemical Company v. United States (94 Fed. Rep., 822) followed. (T. D. 21804—G. A. 4606; November 23, 1899.)

**Crude tartar from Algeria.** (See Algeria.)**Crushed or ground bone.** (See Bone, crushed or ground.)**Crystal painted intaglios.**

Crystal painted intaglios dutiable as manufactures of "rock crystal" at 50 per cent ad valorem under paragraph 115, act of 1897. (T. D. 22153; April 16, 1900.)

Crystal painted intaglios made of semispherical rock crystal, polished, the flat surfaces of which have been cut intaglio in designs of animal heads and the intaglio cuttings painted in living colors, are properly dutiable at the rate of 50 per cent ad valorem as "manufactures of rock crystal" under the provisions of paragraph 115, act of 1897. (T. D. 24614—G. A. 5402; August 5, 1903.)

**Crystals for toy watches.**

Small disks of ordinary glass expressly intended for use as "crystals" in toy or dumb watches are dutiable at 45 per cent ad valorem as manufactures of glass, not specially provided for, under paragraph 112, act of 1897, and not under the provisions for plate or sheet glass in paragraphs 101, 102, or 107, nor at 40 per cent ad valorem under the provision for "parts of watches" in paragraph 191 of said act. (T. D. 23065—G. A. 4928; May 17, 1901.)

**Cuba.** (See, also, Sugar.)**Declarations to invoices—**

Shipper's declaration executed before chief customs officer may be accepted in lieu of consular certification for American goods returned from Cuba, Porto Rico, and Philippine Islands. (T. D. 21824; December 8, 1899.)

**Drawback law—**

Goods exported to Cuba entitled to drawback. (T. D. 22157; April 17, 1900.)

**Exportation—**

Brandy purchased in Havana, Cuba, brought there from France and thence to the United States, and entered upon a Havana invoice, must be deemed an exportation from Cuba, unless a contrary inference is justified by all the facts. A French consular invoice made after the goods arrived in this country, and an *ex parte* affidavit and customs declarations by interested parties, are not sufficient evidence of a continuous transit from France, with transshipment at Havana.—Whether the shipment, though purchased in Cuba, would be considered an importation from there had the voyage from France been uninterrupted, *quære*. (T. D. 23473a—G. A. 5065a; January 21, 1902.)

**Foreign territory.** (See Exportation, what constitutes, etc.)**Mail importations.** (See Mails, importations by.)**Old cannon—**

Old cannon imported from Cuba dutiable under act of 1897. (T. D. 22019—G. A. 4659; February 14, 1900.)

Importations from Cuba are dutiable under the tariff laws of the United States as imports from foreign countries. (T. D. 24549—G. A. 5369; July 2, 1903.)

**Pendency of treaty with—No effect on importations—**

Merchandise imported from Cuba is not free because of the pendency of a treaty looking to that end. Protests will not be suspended by the Board on the mere possibility that a treaty may be ratified providing for the free entry of Cuban goods. (T. D. 24654—G. A. 5415; September 2, 1903.)

**Cuba--Continued.**

**Pineapple crates containing pineapples from.** (See Pineapple crates.)

**Postal convention with—**

Importations under. (T. D. 24752; circular 123, October 28, 1903.)

**Reciprocity—**

Proclamation of the President of December 17, 1903, embracing the act of Congress approved December 17, 1903, entitled "An act to carry into effect a convention between the United States and the Republic of Cuba, signed on the 11th day of December, in the year 1902," together with the convention. Said convention became operative 12.01 a. m., December 27, 1903. (T. D. 24836; circular 135, December 21, 1903.)

Products of Cuba previously imported, remaining in bond or unentered, entitled to benefits of reciprocity treaty. (T. D. 24855; December 29, 1903.)

**Shippers' declarations, etc.** (See Declarations.)

**Since the treaty of peace became operative** (see, also, Exportation, what constitutes, etc.)—

Conquest and occupation of Santiago by the United States military authorities did not make that territory a part of the United States. For tariff purposes it remained a foreign port.—*Fleming v. Page* (9 How., 603) followed. (T. D. 21476—G. A. 4515; August 3, 1899.)

Cuba did not, by reason of the treaty of peace between the United States and Spain, become in any sense a part of the United States, and for tariff purposes remains a foreign country. Merchandise exported from Cuba and imported into the United States since said treaty became operative is dutiable at the rates prescribed in the tariff act of 1897, levying duties on "articles imported from foreign countries."—*Fleming v. Page* (9 How., 603) and *In re Saxon* (G. A. 4145) applied. (T. D. 21738—G. A. 4594; November 6, 1899.)

The status of Cuba as a foreign country with reference to the United States was not changed by the operation of the treaty of peace concluded between the United States and Spain (30 Stat., 1754), and merchandise imported from that island is subject to the rates of duty imposed by the act of 1897.—*Fleming v. Page* (9 How., 603), *Neely v. Henkel* (21 Sup. Ct. Rep., 302), *In re Saxon* (G. A. 4515), and *In re Thompson* (G. A. 4594) followed. (T. D. 23087—G. A. 4932; May 28, 1901.)

**Tobacco shipments—**

Merchandise can not be imported from Cuba into Porto Rico free of duty for manufacture under section 15, act of 1897, and shipment to the United States. (T. D. 22159; April 17, 1900.)

**Treaty, pendency of.** (See Pendency of treaty, *supra*.)

**Cucumbers, Chinese.** (See Chinese Cucumbers.)

**Cuff buttons.** (See Collar and cuff buttons.)

**Cumulative duty on gloves.** (See Gloves.)

**Cups, children's toy.** (See Toys.)

**Currant jelly.** (See Confitures de bar-le-duc.)

**Currants.** (See, also, Confitures de bar-le-duc.)

**Allowance for impurities in—**

Currants in an uncleaned condition are dutiable according to their weight as imported, without deduction for impurities contained therein.—Currants as imported and dealt in at and prior to the passage of the tariff act of 1897 contained dirt and other impurities, the amount thereof varying greatly according to the proximity of the vines to the roadsides, the amount of rainfall

**Currants—Continued.****Allowance for impurities in—Continued.**

during the season, and the care with which the currants were prepared for the market. The term "currants," as used in commerce at and prior to the passage of said act, signified currants in the uncleaned condition, and there was no custom of trade making an allowance for impurities contained therein. At the present time about 90 per cent of all the currants imported are in the uncleaned condition, the impurities therein contained are not plainly discoverable or readily eliminated, and there is no practicable method of approximating the amount thereof without subjecting the currants to a complicated process of cleaning, and no practicable way by which the exact amount of such impurities can be ascertained.—SOMERVILLE, G. A. dissenting, holds: (1) In the assessment of duty on uncleaned currants at the rate of 2 cents per pound, under paragraph 264, act of 1897, an allowance may be made by way of deduction from the gross weight of the merchandise, for the accidental impurities found in the currants as imported, and consisting of dirt, gravel, sand, clay, and other similar foreign substances. (2) The small stems of the currants and defective currants are not accidental impurities of the kind for which an allowance may be made. (3) The quantity or percentage of such impurities needs to be proved only approximately by a satisfactory preponderance of the evidence; mathematical certainty is not required, nor proof beyond a reasonable certainty. (T. D. 22005—G. A. 4655; February 8, 1900.)

Currants imported in an uncleaned condition are dutiable at 2 cents per pound under the provision for "currants" in paragraph 264, act of 1897, without any deduction on account of the dirt or other impurities contained therein. It being shown that currants imported prior to the passage of the act always contained such impurities which could be removed only by a somewhat complicated process, it must be presumed that Congress intended to levy the duty on currants in the condition imported.—*In re Hills Brothers Company*, G. A. 4655 (T. D. 22005), affirmed by circuit court of appeals, seventh circuit, in *United States v. Reid, Murdock & Co.* (120 Fed. Rep., 242), followed. (T. D. 24645—G. A. 5413; August 31, 1903.)

**Black, juice of.** (See Fruit juice.)

**Dried—**

Dried currants, the product of islands adjacent to that of Zante, and known as "Amalias" and "Provincials," free of duty as "fruits, \* \* \* dried, not specially provided for," under paragraph 489, act of 1894, and not dutiable under paragraph 217 of said act under the enumeration for "raisins and other dried grapes, including Zante currants." (T. D. 21967; February 1, 1900.)

Dried currants from the Levant, which are not of the kind known as Zante currants, are not, under paragraph 217, act of 1894, dutiable as Zante currants, nor as "raisins" or "other dried grapes," although so known botanically and scientifically, but are free of duty under paragraph 489, as "fruits \* \* \* dried, not specially provided for."—*In re Austin* (G. A. 3028) and *The Hills Brothers Company v. United States* (99 Fed. Rep., 264; 39 C. C. A., 500) followed. (T. D. 22040—G. A. 4664; February 27, 1900.)

**Garden—**

Currants, garden, dutiable as fresh berries. (T. D. 19132—G. A. 4105; March 17, 1898.)

**Currency certificates.** (See, also, Consular certificates.)

Currency known as "the market piaster of Aleppo" is a depreciated paper currency of Syria, Turkey, the value of which is to be determined by consular certificates. (T. D. 19343; May 16, 1898.)

**Currency depreciated.** (See Currency certificates; Peso.)



**Currency, invoice, of Madagascar.** (See Invoice, etc.)

**Currency of invoice.**

In estimating the value of the currency of an invoice, the collector is to be governed by the proclamation of the Secretary of the Treasury for the quarter in which the actual sailing of the vessel occurred. (T. D. 20954—G. A. 4400; March 30, 1899.)

Reduction of currency of invoice devolves on collector. (T. D. 24375; April 23, 1903.)

**Curtain borders of cotton.** (See Cotton, borders for window curtains.)

**Curtain corners.**

Rules governing the free entry of the so-called "curtain corners" as samples. (T. D. 22815; February 14, 1901.)

**Curtain panels, lace.** (See Lace articles.)

**Curtains, bamboo, shell, and bead.** (See Bamboo, shell, and bead curtains.)

**Curtains, lace.** (See Lace articles.)

**Curtains, rice-beaded.** (See Beaded curtains, rice.)

**Custom-house agents, bond given by.** (See Bonds.)

**Custom-house broker.** (See Customs brokers.)

**Custom-house entries.** (See Entry; Stamp tax.)

**Custom-house, inspection of records.** (See Records of custom-houses.)

**Customs administrative act.**

Construction of sections 16 and 17; opinion of Attorney-General. (T. D. 21101; circular 69, May 9, 1899.)

**Customs bonds, execution of.** (See Attorneys, execution of bonds by; Bonds.)

**Customs bonds, general.** (See Bonds.)

**Customs brokers.** (See, also, Power of attorney.)

An employee of a railroad company attending to custom-house business of company not a broker, and not liable to tax imposed by act of June 13, 1898. (T. D. 19554; June 28, 1898.)

An express or railway agent doing business for his principals only not a broker under the act of June 13, 1898. (T. D. 20106; July 27, 1898.)

A person employed to present bills of sales at a custom-house for record may be a custom-house broker, and be required to pay internal-revenue tax accordingly. (T. D. 21240; June 8, 1899.)

Clerks or employees of importing houses who attend exclusively to customs business of their employers not custom-house brokers within meaning of act of June 13, 1898. (T. D. 19555; June 28, 1898.)

Firms preparing manifests and other custom-house papers as the agents of others must pay special tax under the internal-revenue laws. (T. D. 23291; September 27, 1901.)

Tax to be paid by, under act of June 13, 1898. (T. D. 19500; circular 110, June 14, 1898.)

**Customs certificates, stamping of.** (See Stamp tax.)

**Customs Congress.**

Resolutions of the First Customs Congress of the American Republics. (T. D. 24504; circular 74, June 19, 1903.)

**Customs custody defined.** (See Refund of duty.)

**Customs districts and ports.**

Treasury decision 21660; October 14, 1899. T. D. 22086; circular 30, March 16, 1900. T. D. 22626; November 22, 1900. T. D. 24096; December 15, 1902. T. D. 24691; circular 114, October 1, 1903.

**Customs officers' reports.**

Reports of customs officers to the Treasury Department to be made by formal letters. (T. D. 24673; September 22, 1903.)

**Customs Regulations of 1892, amending—**

- Article 285. (T. D. 21872; December 23, 1899.)
- Article 331. (T. D. 20672; circular 16, February 7, 1899.)
- Article 334. (T. D. 21788; November 22, 1899.)
- Article 522 abrogated. (T. D. 23251; July 13, 1900.)
- Article 828. (T. D. 21246; June 9, 1899.)
- Article 935. (T. D. 21535; circular 110, August 29, 1899.)

**Customs Regulations of 1899, amending—**

- Article 458. (T. D. 23827; circular 72, June 28, 1902.)
- Article 484. (T. D. 22903; March 21, 1901.)
- Article 558. (T. D. 23743; circular 54, May 27, 1902.)
- Article 567. (T. D. 24678, September 21, 1903.)
- Article 829. (T. D. 23781; July 5, 1902.)
- Article 865. (T. D. 23862; July 12, 1902.)
- Article 979. (T. D. 24652; circular 100, September 8, 1903.)
- Article 1076. (T. D. 23774; June 3, 1902.)
- Article 1143. (T. D. 22368; circular 115, July 19, 1900.)
- Article 1160. (T. D. 24187; circular 12, January 27, 1903.)
- Article 1196. (T. D. 24466; circular 66, June 8, 1903.)
- Article 1419. (T. D. 24361; April 14, 1903.)
- Article 1527. (T. D. 22492; circular 139, September 17, 1900.)
- Article 1545. (T. D. 23598; March 18, 1902.)
- Article 1641. (T. D. 24628; August 20, 1903.)
- Article 1658. (T. D. 24183; January 24, 1903.)
- Articles 493 and 494. (T. D. 22524; October 3, 1900.)
- Articles 566 and 567. (T. D. 23310; October 17, 1901.)
- Articles 963, 964, 989, and 990 modified. (T. D. 24554; July 9, 1903.)
- Articles 1003, 1015, and 1030. (T. D. 23127; June 17, 1901.)
- Articles 1074 and 1089. (T. D. 23859; July 9, 1902.)
- Articles 1711 and 1734 amended, and article 1747 repealed. (T. D. 24861; December 26, 1903.)

**Customs reports of transactions.**

Treasury decision 22477; circular 136, September 10, 1900.

**Customs stamps.****Philippine Islands—**

Cigars from Philippine Islands must be stamped with customs stamps bearing word "Philippines." (T. D. 23976; September 20, 1902.)

**Porto Rico—**

Customs stamps not required on merchandise from Porto Rico after July 25, 1901. (T. D. 23210; July 30, 1901.)

**Cut amethysts and opals.**

Amethysts and opals cut into the shape of half olives, and thin circular forms of rock crystal of like diameter, each pierced in the center and strung on silk threads or cords about 16 inches in length, and which are intended for use as necklaces or lorgnette chains, are dutiable at 60 per cent ad valorem under the provision in paragraph 434, act of 1897, for "articles commonly known as jewelry, and parts thereof, finished or unfinished," and not at 10 per cent ad valorem under the provisions of paragraph 435 of said act. (T. D. 19448—G. A. 4165; June 1, 1898.)

**Cut bottle stoppers.** (See Bottle stoppers; Bottles.)

**Cutch.**

Goods entered as dyewood extract or cutch found to be a substance prepared by fusing cellulose, containing sawdust, cotton, bran, etc., with alkaline sulphides, called cachou de laval, dutiable as a chemical compound at 25 per cent ad valorem under paragraph 3, act of 1897. (T. D. 21310; June 27, 1899.)

The article known as cutch and dealt in as such for the past ten years, although not the product of the acacia catechu tree, is entitled to free entry under the provisions of paragraph 542, act of 1897. An article well known to commerce prior to the adoption of the tariff by a name used in the act is classified thereunder irrespective of the source from which it is derived or the process of its production.—*Schoellkopf v. United States* (71 Fed. Rep., 694; 18 C. C. A., 301) and *G. A. 4398* followed. (T. D. 22936—*G. A. 4902*; March 28, 1901.)

**Cut-glass bottles.** (See Bottles.)

**Cutlery, marking of.** (See Marking of imported goods.)

**Cuttings from sheet tin.** (See Tin waste.)

**Cuttings, hide, cattle tails.** (See Cattle.)

**Cuttings, holly.** (See Holly cuttings.)

**Cuttings, rose.** (See Rose cuttings.)

**Cuttings, willow.** (See Willow cuttings.)

**Cuttle fish.**

Cuttle fish, being a species of mollusk, are free of duty under the provisions of paragraph 659, act of 1897, as shell fish. (T. D. 23418—*G. A. 5043*; December 12, 1901.)

**Cyanide of potassium.**

The commercial designation or denomination of an article in the markets of the country when the law was passed will control its classification without regard to its scientific designation, or the material of which it may be made, or the use to which it may be destined or applied. *Twine Company v. Worthington* (141 U. S., 468; 12 Sup. Ct. Rep., 55); *Two Hundred Chests of Tea* (9 Wheat., 428) followed.—The article commercially known as cyanide of potassium, though containing an admixture of cyanide of sodium, is dutiable under paragraph 66, act of 1897, as "cyanide of potassium," at 12½ per cent ad valorem, and not as a chemical compound or salt at 25 per cent under paragraph 3. While there is a pure potassium cyanide, the ordinary commercial preparation often contains impurities, and especially a mixture of sodium; and paragraph 66 was not intended to be restricted in its operation to the pure article. (T. D. 22521—*G. A. 4777*; October 1, 1900.)

**Cyclists' touring club.** (See Bicycles.)

**Cylinder glass.** (See Glass, cylinder.)

**Cylinders for use in boilers.** (See Tubes.)

**Cylinders or tubes, steel.** (See Tubes.)

## D.

**Daily register of I. T. documents.**

Manner of keeping prescribed. (T. D. 24824; circular 132, December 12, 1903.)

**Damage allowance.** (See, also, Decayed fruit; Refund of duty; Shortage.)

Fruit, damaged while in transit to the United States, so as to become utterly worthless and of no pecuniary value, is not to be treated as a dutiable importation, but allowance may be made as if such goods had never arrived at all. *Lawder v. Stone* (23 Sup. Ct. Rep., 79), reversing *Stone v. Lawder* (101 Fed.

**Damage allowance**—Continued.

Rep., 710; 41 C. C. A., 621) and affirming G. A. 4222 (T. D. 19774). Such allowance, being one not for damage but for short shipment, is to be made irrespective of [the fact] whether the fruit thus decayed amounts to 10 per cent of the entire invoice, so as to allow of abandonment proceedings under section 23, act of June 10, 1890.—*Id.* (T. D. 24444—G. A. 5344; May 25, 1903.)

**Injury after importation:** Where cattle have been imported, and entered in bond for exportation to Canada, the death of a steer after landing, and before exportation, does not present a question of damage allowance under the provisions of section 23 of the customs administrative act. That section relates only to damages occurring during the voyage of importation. *United States v. Bache* (59 Fed. Rep., 762; 8 C. C. A., 258), affirming *In re Bache* (G. A. 1539); *Shelton v. The Collector* (5 Wall., 113), affirming *Shelton v. Austin* (1 Cliff., 388; 21 Fed. Cas., 1237; 15 Op. of A. G., p. 7).—*It seems* that, if the importer has any remedy at all, it is under section 2984 of the Revised Statutes. (T. D. 22689—G. A. 4830; December 20, 1900.)

**Damage and shortage.** (See Shortage.)

**Damage by fire, allowance for.** (See Refund of duty.)

**Damaged pineapples.** (See Pineapples.)

**Damaged tobacco.** (See Tobacco.)

**Damask articles, union.** (See Union damask articles.)

**Damask cloth, manufactures in chief value of cotton.** (See Cotton, manufactures of.)

**Damask table covers and doilies.** (See Cotton; Napkins, doilies, and scarfs.)

**Darning cotton.**

Darning cotton, four two-ply threads laid distinct and parallel, dutiable by measure of each thread under paragraph 303, act of 1897. (T. D. 21370—G. A. 4476; July 3, 1899.)

**Method of measurement:** Under paragraph 303, act of 1897, which provides a specific duty on cotton thread, the duty is not to be levied on the basis of the combined length of the strands or plies composing the thread, but only on the length of the threads as appearing in the completed article, in its condition as wound, and as commonly used by consumers.—*Calhoun v. United States* (99 Fed. Rep., 424) followed, reversing *In re Calhoun*, G. A. 4476. (T. D. 22649—G. A. 4817; December 1, 1900.)

**Date of exportation.**

The date of exportation of merchandise is not, presumptively, the day of the date of the bill of lading, but is the date of the actual sailing of the vessel transporting the goods in question. (See *Irvine v. Redfield*, 23 How., 170.) In the absence of other proof it will be presumed that such vessel did not sail prior to the date of the authentication by the United States consul of an invoice of goods transported by her. (T. D. 20954—G. A. 4400; March 30, 1899.)

**Date paste.**

Date paste or dough, consisting of the pulp of the date prepared by removing the stones and putting the fruit through a chopper, is dutiable at 1 cent per pound and 35 per cent ad valorem under the provision in paragraph 263, act of 1897, for "comfits, sweetmeats, and fruits preserved in their own juice," and not at one-half of 1 cent per pound as "dates" under paragraph 264, or at 20 per cent under section 6. (T. D. 24806—G. A. 5490; November 23, 1903.)

**Date seed.**

Seed of the date palm held not to be palm nuts, but seed not otherwise provided for under paragraph 254. (T. D. 21544—G. A. 4534; August 26, 1899.)

**Dead oil.** (See Carbolineum; Coal-tar products.)

**Deals or fitches of Italian walnut.** (See Wood.)

**Decalcomania labels.**

The provisions of paragraph 400, act of 1897, for labels cover only cigar labels.

*Held*, accordingly, that decalcomania labels are dutiable under the provisions of the first clause of that paragraph covering lithographic prints and excepting cigar labels, at the appropriate rate provided for. (T. D. 24723—G. A. 5445; October 12, 1903.)

**Decalcomania pictures.**

Decalcomania or transfer pictures dutiable as toys under the acts of 1890, 1894, and 1897.—*Borgfeldt v. United States* (86 Fed. Rep., 899; C. C. A., 454) and *In re Rogge* (G. A. 2836) followed. (T. D. 19254—G. A. 4131; April 19, 1898.)

Lithographed transfer or decalcomania pictures contained within paper covers dutiable at 35 per cent ad valorem as toys under paragraph 436, act of 1890, which remained in force until January 1, 1895, and not paragraph 308, act of 1894, as lithographic prints dutiable as toys under act of 1897. (T. D. 19119; March 22, 1898.)

Only such pictures as are used for amusement of children are to be classified as toys, and those used as decorations classified as lithographic pictures. (T. D. 19663; July 14, 1898.)

**Decayed fruit, allowance for.**

The loss of fruit through decay in course of transportation does not constitute a shortage for which an allowance may be made on the ground of nonimportation. When such loss amounts to less than 10 per cent, no allowance for damage may be made, being expressly prohibited by section 23, customs administrative act of June 10, 1890. An importation in bulk, included in a single invoice, must be considered as a whole, and the importer is entitled to no allowance for damage to or deterioration concerning the same, and must pay duty on the entire invoice unless an appropriate portion is abandoned by him under the provisions of said section 23. When abandonment is made by an importer on account of damage under said section 23, the portion abandoned must amount to at least 10 per cent of the total value or quantity of the invoice, and not of the goods, wares, or merchandise as discharged at the port of entry.—*Stone v. Lawder* (101 Fed. Rep., 710) and *United States v. Bache* (59 *id.*, 782) followed; *In re Schall* (G. A. 656), *In re Dix* (G. A. 3078), *In re Dix* (G. A. 3453), *In re Lawder* (G. A. 4222), and *Shaw v. Dix* (72 Fed. Rep., 166) reversed directly or impliedly. (T. D. 22520—G. A. 4776; September 28, 1900.)

**Deceased American artist.** (See Artists, American.)

**Declarations.**

American artists'. (See Artists, American.)

Bond must be exacted to produce the owner's oath required by section 2842, Revised Statutes, notwithstanding the owner may be temporarily absent from the United States.—Imported merchandise owned by a foreign resident, although the same may be consigned to a resident of the United States and the consular invoice made out on the form provided for goods "actually purchased," should be treated as a consignment. (T. D. 23931; August 11, 1902.)

Bonds for production of. (See Bonds.)

Certification of sculptors' declarations to production of statuary not required. (T. D. 19208; circular 63, April 9, 1898.)

Consular invoices, signing of declarations to. (See Invoices.)

Declarations accompanying sheep imported from Canada for immediate slaughter under T. D. 15660, T. D. 16382, T. D. 16544, and T. D. 17762 may be taken before United States consul in Canada. (T. D. 21680; October 19, 1899.)

**Declarations—Continued.**

Declarations to consular invoices of shipments by corporations prepared for signature of agents may be accepted by customs officers, under consular regulations, without requiring bond for production of shipper's declarations. (T. D. 18869; January 26, 1898.)

Declarations for reimported American race horses must be signed by the exporter, who must be the owner, the shipper named in the bill of lading, a lawful holder of such bill, or agent of owner or shipper acting under power of attorney. (T. D. 21642; October 6, 1899.)

Emigrants'. (See Household effects.)

Entry of household effects. (See Household effects.)

Liability of manufacturer under section 3385, Revised Statutes, as amended, ceases upon proof of due exportation abroad. (T. D. 21432; July 26, 1899.)

Owner's declaration or bond for production thereof required on entry for consumption or warehousing at port of first arrival of purchased goods consigned to an agent. T. D. 17702 of January 16, 1897, revoked. (T. D. 24465; June 5, 1903.)

Owner's declarations may be made before customs notaries at places other than the port of importation, upon the observance of certain requirements. Conflicting decisions revoked. (T. D. 24841; December 22, 1903.)

Requirements or qualifications necessary for making owner's declarations on entry of merchandise consigned to corporations. (T. D. 22460; August 28, 1900.)

Shipper's declaration executed before chief customs officer may be accepted in lieu of consular certification for American goods returned from Cuba, Porto Rico, and the Philippine Islands. (T. D. 21824; December 8, 1899.)

**Decorated antique ewer and dish—Vitrifiable colors.**

An antique ewer and dish, made of copper, richly enameled with figures, arabesques, etc. (valued at £2,800), held dutiable under paragraph 159, act of 1897, as "articles of metal, enameled or glazed with vitreous glasses," and not as "paintings in oil or water colors, \* \* \* not specially provided for," under paragraph 454.—Mineral or vitrifiable colors, so called, are not included within the term "oil or water colors," as used in said paragraph 454. *In re Bour and Bouillon* (G. A. 3211) followed. (T. D. 21408—G. A. 4494; July 15, 1899.)

**Decorated china or porcelain bottle stoppers.** (See Bottle stoppers.)**Decorated earthenware scale plates.** (See Earthenware scale plates, decorated.)**Decorated stoneware.** (See Stoneware.)**"Decoration" or "ornamentation."**

The words "otherwise ornamented or decorated," as applied to imitation precious stones, and used in paragraph 435, act of 1897, imply effects produced by some superadded process, and do not apply to imitations of ornamentations or decorations upon imitation precious stones, the whole being produced by a single molding or pressing process. (T. D. 24581—G. A. 5386; July 18, 1903.)

**Decorticated pepper.** (See Pepper.)**Deerskins, etc., from Colombia or Venezuela.** (See Coffee, etc.)**Defective proof; return of American bags.** (See Bags.)**Degras.** (See Sod oil.)**Delivery, conditional, informal entry.** (See Entry.)**Delivery of goods by warehouseman.**

The Government will not compel a warehouseman to deliver bonded goods for exportation on a duly executed permit without the production of a negotiable warehouse receipt transferred for value by the importer. (T. D. 19813; August 5, 1898.)

**Demijohns containing spirituous liquors.**

Demijohns containing spirituous liquors are not subject to the requirements of the concluding proviso in paragraph 296, act of 1897. *United States v. Ninety Demijohns of Rum* (8 Fed. Rep., 485) and *Merritt v. Welsh* (104 U. S. Rep., 694) cited and followed. Such demijohns are, however, subject to the requirements of the second and final proviso in paragraph 290 of said act, except that a demijohn is not a "cask" within the meaning of the last clause of that paragraph providing for the forfeiture of spirituous liquors "imported in a cask of less capacity than ten gallons." (T. D. 23414; December 14, 1901.)

**Demurrage charges.** (See Charges.)

**Demurrage or car detention, lien for.** (See Liens.)

**Dentifrice.**

Merchandise labeled and known as "Elixir Dentifrice des Benedictins" dutiable as an alcoholic toilet preparation under paragraph 2, act of 1897, at the rate of 60 cents per pound and 45 per cent ad valorem. (T. D. 19530—G. A. 4139; June 20, 1898.)

**Dentists' cement.**

Two separate compounds, one a powder and the other a mixture of formaldehyd, oil of cloves, and creosote, the two being sold together under the trade name "formagen," designed to be used together and known commercially as dentists' cement, are dutiable at the rate of 20 per cent ad valorem under paragraph 89, act of 1897, as "other cement." (Citing T. D. 8507 and T. D. 9375; G. A. 1963, G. A. 3370, and G. A. 3371, and *Cement Company v. Seeberger*, 39 Fed. Rep., 763.)—A compound of formaldehyd, oil of cloves, and creosote, separately imported, designed to be used in connection with a powder to form a cement, and also serving as an antiseptic, is dutiable as a nonalcoholic medicinal preparation, under paragraph 68 of said act. (T. D. 23489—G. A. 5070; January 27, 1902.)

**Dentists' paper.** (See Paper, tissue.)

**Departmental case numbers.**

Departmental numbers of cases should be referred to in customs correspondence. (T. D. 24698; circular 117, October 6, 1903.)

**Deposits, excess of, repayments to importers.** (See Excess of deposits, etc.)

**Deposits of fines and fees.** (See Fees.)

**Deposits of money in accepted offers of compromise.** (See Money, etc.)

**Deposits, special, receipts for.** (See Receipts.)

**Deposits, special, to official credit of collectors.** (See Accounts.)

**Depreciated currency.**

Consular certificates of. (See Consular certificates; Peso.)

**Derby Peak millstones.** (See Burrstones.)

**Derelict merchandise.**

Where a vessel loses part of her cargo in American waters, on the voyage of importation, duty must be assessed only on the actual quantity imported in the vessel. The portion lost overboard, if subsequently recovered in any American collection district, must be retained in customs custody until due entry or sale as unclaimed. (T. D. 23155; July 2, 1901.)

**Designs, memorial, artificial wreaths.** (See Wreaths, artificial.)

**Destruction of rejected tea.** (See Tea, destruction of rejected.)

**Detectors and seizers, compensation.** (See, also, Seizure.)

Abstracts of duties, expenses, and charges, accruing in cases of compromise and seizures released on payment of appraised value, must be transmitted by collectors to Department with accounts of fines, penalties, and forfeitures. (T. D. 20665; circular 14, February 2, 1899.)

Compensation in making awards to detectors and seizers is restricted to the proceeds from the sale of the property, and the fines imposed by a court can not be included in such proceeds. (T. D. 20578; January 21, 1899.)

Detectors and seizers are not entitled to compensation under antimoietty act when property is not seized.—Seizure numbers should not be given to offers of compromise under section 3469, Revised Statutes. (T. D. 22825; February 19, 1901.)

**Detonators not entitled to bonding privilege.** (See Explosives.)**Diamond black.**

Diamond black dutiable at 30 per cent ad valorem under paragraph 15, act of 1897, as a coal-tar color. (T. D. 19216; April 11, 1898.)

**Diamond dies or draws.**

Diamond draw plates dutiable as "precious stones, set;" rough diamonds, drilled but not set, dutiable at 10 per cent ad valorem under paragraph 435, act of 1897. (T. D. 21491; August 14, 1899.)

**Diamonds.**

Diamonds (other than miners', glaziers', or engravers' diamonds), whether cut or uncut, imported under act of 1894, are not free of duty under paragraph 467 of said act, but are dutiable as "precious stones" under paragraph 338.—*Keck v. United States* (19 Sup. Ct. Rep., 254) and *United States v. Frankel* (68 Fed. Rep., 186), affirmed by circuit court of appeals (79 *id.*), 995, followed. (T. D. 20699—G. A. 4355; February 7, 1899.)

No law or regulations prohibiting importation by mail of rough diamonds, which are free of duty. (T. D. 18883; January 27, 1898.)

**Diamonds, imitation.**

Certain clusters of imitation diamonds arranged in the form of buttons with metal shanks, not commercially known as "buttons," but held by the court to be manufactures of paste under the act of 1894. (T. D. 18968; February 15, 1898.)

**Dill and parsley seeds aromatic.**

Dill and parsley seeds are each found to be "seeds aromatic," and to be used chiefly as drugs, and are therefore free of duty under paragraph 548, act of 1897, specially enumerating "seeds aromatic, \* \* \* which are drugs and not edible," etc., and are not dutiable under paragraph 254 of said act as "seeds of all kinds." (T. D. 24204—G. A. 5272; January 29, 1903.)

**Dill seed.**

Dill seed dutiable at the rate of 30 per cent ad valorem as seeds not specially provided for under paragraph 254, act of 1897. (T. D. 20331; November 17, 1898.)

**Dimensions of linen and cotton goods.** (See Linen and cotton goods, dimensions of.)**Dining-car supplies.**

Canadian liquors and cigars carried on dining cars attached to international trains passing and repassing the Canadian boundary line, should, upon arrival at the frontier port in the United States, be secured with customs locks or seals in a separate compartment or locker, and the same should not be unlocked or the seals broken until the departure of the train from the frontier port of exit. (T. D. 24700; October 2, 1903.)



**Diplomatic corps, exemption from tax.** (See Stamp tax.)

**Diplomatic officers.** (See, also, Courtesies, special.)

Courtesies to secretaries of legation, and to attachés of foreign military, naval, or diplomatic service. (T. D. 19633; circular 131, amended July 7, 1898.)

**Director of the Mint.**

Estimate of silver pesetas. (See Coins, foreign.)

Power to determine what are standard coins. (See Coins, foreign.)

**Disagreements between invoice and entered values.**

Disagreements between invoice and entered value not additions to make market value are clerical errors. (T. D. 24375; April 23, 1903.)

**Disbursements and receipts.** (See Accounts.)

**Discharge of freight liens.** (See Freight liens.)

**Discounts, disallowance of, in ascertaining dutiable value.** (See Market value.)

**Discounts in invoices.** (See Invoices.)

**Discriminating duty under section 22, act of 1897.**

Discriminating duty under section 22, act of 1897. (T. D. 18900; circular 22, January 31, 1898.)

Merchandise shipped from a foreign port into Canada and remanufactured in Canada into a different commercial article and imported in its last form into the United States is not subject to the discriminating duty of 10 per cent ad valorem under section 22 of said act, irrespective of the nationality of the importing vessel. (T. D. 20131—G. A. 4285; October 3, 1898.)

Reliquidation of entries covered by protests not forwarded to Board of General Appraisers. (T. D. 19056; March 8, 1898.)

The Board of Classification of United States General Appraisers, being charged by law with the duty of examining and deciding all cases properly before it, acts judicially, and is not at liberty to affirm *pro forma* a decision of a collector of customs in a doubtful case, and cast on the United States courts the sole responsibility of construing an ambiguous statute. It is not only the right, but also the duty, of members of that Board to decide all issues according to their sound judgment and discretion and the rules of legal construction as settled by the courts (*Marine v. Lyon*, 65 Fed. Rep., 992; *In re Van Blankensteyn*, 56 Fed. Rep., 475, followed).—Section 22, act of 1897, providing for a discriminating duty on goods imported in vessels not of the United States, and not specially exempted from such duty by treaty or convention, is one of numerous provisions of a similar character which have appeared in the legislation of the United States for more than a century. Although the paramount purpose of such legislation was to foster American commerce, yet an easy evasion of it was possible by first transporting goods into Canada or Mexico, and thence by rail to the United States. Accordingly, *Held* that the discriminating duty imposed by said section 22 applies only to (1) goods produced in countries not contiguous to the United States, and directly imported into the United States in vessels not of the United States, and not exempt from such duty by the provisions of section 4228 of the Revised Statutes, or by treaty; or (2) goods produced in noncontiguous countries, and indirectly imported in foreign vessels (not exempted as aforesaid) by being first landed in Canada or Mexico, and then imported into the United States by rail, for the purpose of evading such duty. Said section 22 omits from its provisions the words "or any act of Congress," which had appeared in its earlier enactments, but on the day the President approved said tariff act of 1897 he also approved an act amending said section 4228, Revised Statutes. Accordingly, *Held* that section 4228 is not

**Discriminating duty under section 22, act of 1897—Continued.**

repealed by section 22, except to the extent of necessary repugnance, but is in the nature of a proviso to it.—A circular letter issued to collectors by the Secretary of the Treasury, admitting British vessels and their cargoes into our ports on the same terms as to duties and imposts as American vessels, having been acquiesced in for nearly fifty years, must be regarded as tantamount to an Executive proclamation under the provisions of section 4228 of the Revised Statutes. (T. D. 18915—G. A. 4072; January 27, 1898.)

**Discs.** (See Disks.)

**Disinfectants.** (See Carbolic soap; Lysol; Sheep dip.)

**Disinfection of hides, etc.** (See, also, Hides.)

Abattoir hides, the product of France, can not be imported into the United States via England without disinfection. (T. D. 21190; May 29, 1899.)

Abattoir hides from Sweden, Norway, and Great Britain admitted without disinfection. (T. D. 20582; circular 11, January 23, 1899.)

Certificates of United States consular officers stationed in the countries of Europe (except Great Britain, Sweden, and Norway) and of Asia, Africa, Australia, and South America, of nonexistence of cattle disease not necessary and of no avail on entry of hides from those countries at custom-houses in the United States. (T. D. 21105; May 9, 1899.)

Disinfection of articles other than hides of neat cattle, and rags and textile fabrics used in manufacture of paper, not required when coming from countries where no quarantinable diseases exist. (T. D. 20281; November 2, 1898.)

Disinfection of hides of neat cattle, not dry salted or arsenic cured, imported from European ports, required at all times, and disinfection of articles liable to convey disease affecting mankind required in times of epidemics. (T. D. 19367; May 21, 1898.)

Disinfection of hides of neat cattle. (T. D. 20582; circular 11, January 23, 1899. T. D. 23212; circular 82, July 30, 1901. T. D. 23411; December 13, 1901. T. D. 24328; circular 41, April 2, 1903.)

Disinfection of hides of neat cattle from the consular district of Bluefields, Nicaragua. (T. D. 23392; December 7, 1901.) Withdrawal of requirements for disinfection. (T. D. 23690; April 29, 1902.)

Goatskins and cattle hair imported from Marseilles do not require disinfection. (T. D. 20149; October 11, 1898.)

Hawaii: Regulations of the Treasury Department and Department of Agriculture regarding importation of animals and disinfection of hides of neat cattle applicable to Hawaii. (T. D. 23546; February 27, 1902.)

Hides sent from India to a European port for shipment to the United States require disinfection at port of shipment if no evidence of disinfection in India is produced by shipper. (T. D. 19429; June 2, 1898.)

Hides of neat cattle imported into Porto Rico from certain countries, disinfection required. (T. D. 22238; circular 72, May 22, 1900.)

Hides of neat cattle imported into the United States from Europe, if not dry salted or arsenic cured, require disinfection under T. D. 16557; if imported in transit to Canada, no disinfection required. (T. D. 19016; February 28, 1898.)

Hides of neat cattle shipped to the United States from Venezuela, not entitled to entry at ports in the United States unless accompanied by invoices showing that they have been dry salted or arsenic cured when in the green or moist state, and are dry at time of shipment, or by consular certificates showing disinfection by sulphur dioxide, carbolic acid, or bichloride of mercury, T. D. 16557. (T. D. 21145; May 15, 1899.)

Hides of neat cattle which have been dry salted or arsenic cured do not require further disinfection as a condition for entry at ports in the United States, and

**Disinfection of hides, etc.—Continued.**

it is held that the hides must be so treated when in the fresh or green state. (T. D. 21132; May 12, 1899.)

Hides of neat cattle from Russia required to be disinfected in the manner prescribed in regulations of July 30, 1901 (T. D. 23212).—Naphthalin not a reliable disinfectant for destroying germs of contagious diseases of cattle. (T. D. 24120; December 27, 1902.)

Rags, disinfection of imported. (T. D. 19016; February 28, 1898. T. D. 22037; circular 27, February 27, 1900.)

**Disinfection of wool.** (See Wool, disinfection of.)

**Disks for optical instruments.** (See Glass.)

**Disks of cylinder glass.** (See Glass, disks of cylinder.)

**Disks, tin.** (See Tin disks.)

**Distilled spirits.****Allowance for loss of—**

Act of March 3, 1899, providing for additional allowance for loss of distilled spirits, inapplicable to reimported domestic whisky in customs custody. (T. D. 21066; April 28, 1899.)

**In transit through Canada.** (See Liquors.)

**Reimported in bottles—**

Internal-revenue regulations (article 48, series 7, No. 23) governing the obliteration of stamps, etc., applicable only to spirits for consumption in the United States. (T. D. 23048; May 13, 1901.)

**Distribution of proceeds of sale of unclaimed goods.** (See Unclaimed goods, sale of.)

**Distribution of tea samples.** (See Tea samples.)

**Divi-divi, extract of.**

Extract of divi-divi not free under paragraph 546, but dutiable under paragraph 22, act of 1897, at seven-eighths of one cent per pound. (T. D. 21261—G. A. 4453; June 8, 1899.)

**Documents and records.**

Inspection of and information in relation to public documents or records in custom-houses. (T. D. 21462; circular 103, August 3, 1899.)

**Dog grass.**

Dog grass cut in small pieces held not to be crude, and, therefore, not free as a crude drug under paragraph 548, act of 1897.—Appeal from an unpublished decision of the Board of General Appraisers. (T. D. 20624; January 27, 1899.)

Dog grass free of duty as a crude drug under paragraph 548, act of 1897. (T. D. 23043; May 11, 1901.)

Dog grass, which has been cut into lengths of about two-fifths of an inch, held to be not advanced in value, and to be free of duty under the provision in paragraph 548, act of 1897, for drugs which are "not edible and are in a crude state, and not advanced in value or condition by refining or grinding, or by other process, and not specially provided for."—United States *v.* Schoellkopf (suit 2876) followed. (T. D. 23142—G. A. 4952; June 21, 1901.)

**Dogs for breeding purposes.** (See Animals.)

**Doilies.** (See Cotton table covers, etc.; Drawnwork linen and hemstitched doilies; Flax; Napkins, doilies, and scarfs.)

**Dolls' eyes.** (See Eyes of colored glass for dolls.)

**Dolls' jewelry sets.** (See Toys.)

**Dolls stamped out of cardboard.** (See Toys, lithographically printed.)

**Domestic geese.** (See Geese.)**Domestic goods, returned.** (See, also, Reimported American goods.)

Bags mended abroad, free on reimportation. (See Bags.)

Blank checks of domestic manufacture sent abroad to have necessary revenue stamp printed thereon by the British Government not advanced in value thereby, and entitled to free entry under paragraph 483, act of 1897, on reimportation. (T. D. 19772—G. A. 4220; July 21, 1898.)

Domestic products exported and returned. (T. D. 21682; circular 125, October 19, 1899.)

Domestic goods returned to the United States from Porto Rico free of duty upon identification, under regulations of October 19, 1899, T. D. 21682. (T. D. 22261; June 2, 1900.)

Etchings sent abroad for signature not free on reimportation, as advanced in value. (See Reimported American goods.)

Exportation of, amendment of article 331, Customs Regulations of 1892. (See Customs Regulations.)

Exported and returned, free entry. (See Free entry.)

Free of duty if not enhanced in value. (T. D. 22568; October 29, 1900.)

Improved abroad, although selling price not enhanced, dutiable on reimportation. (See Reimported American goods.)

Playing cards, reimported. (See Playing cards.)

Reimported on Canadian frontier. (See Reimported American goods.)

Returned; amendment of regulations of 1899, relative to oath or declaration. (See Oath.)

Returned, proof of. (See Proof of American goods returned.)

Sheepskins with the wool on. (See Sheepskins.)

Shipper's declaration executed before chief customs officer may be accepted in lieu of consular certification for American goods returned from Cuba, Porto Rico, and the Philippine Islands. (T. D. 21824; December 8, 1899.)

Whisky, reimported, as to marking bottles. (See Marking of imported goods.)

Whisky, reimported, no allowance of loss of, in customs warehouse. (See Whisky.)

Withdrawal from bonded warehouse of domestic whisky for use of the United States. (See Whisky.)

**Domestic liquors, reimported.**

Amendment of article 334 of the Customs Regulations of 1892. (T. D. 21788; November 22, 1899.)

**Domicile.**

Domicile consists of residence at a particular place, accompanied by an intention, either positive or presumptive, to remain there permanently or for an indefinite length of time. It embraces not only the fact of residence at a place, but the *animus manendi*, or intent to regard and make it the home. (T. D. 22363—G. A. 4727; July 16, 1900.)

**Douglas, Ariz.**

Subport of entry. (T. D. 22856; circular 23, March 6, 1901.)

**Downs.** (See Feathers.)**Dragees.**

"Dragees," so called, consisting of small spherical objects with a silver coating, resembling in appearance gunshot of various sizes, having a sweet taste and the flavor of peppermint, containing over 80 per cent of sugar, and used chiefly by bakers for decorating cakes, are dutiable under the provision for "sugar candy and all confectionery" in paragraph 212, act of 1897, and not as unenumerated manufactured articles under section 6. (T. D. 24799—G. A. 5485; November 19, 1903.)

**Drainings, sugar.** (See Sugar drainings.)

**Dramatic compositions.**

Copyright; opinion of Attorney-General. (T. D. 22751; January 26, 1901.)

**Drapery fabrics and upholstery.** (See Silk goods, Jacquard.)

**Drawback.** (See, also, Manufacture.)

**Acceptance of extracts—**

Acceptance of extracts of certificates of manufacture on drawback entries of tin cans and other articles manufactured from imported materials. (T. D. 19463; June 8, 1898.)

Acceptance of extracts of manufacturers' certificates on entries for drawback on leather manufactured from imported hides. (T. D. 20080; September 22, 1899.)

**Alcohol—**

Rate of drawback on imported alcohol used in the manufacture of toilet waters and extracts. (T. D. 19271; April 25, 1898.)

**Allowance for wastage—**

In liquidating entries for drawback on strong extract and concentrated extract of sarsaparilla manufactured by J. C. Ayer Company, no allowance for wastage shall be made in excess of 5.27 per cent for strong extract and 5.82 per cent for concentrated extract. Department ruling of May 28, 1896, amended accordingly. (T. D. 22212; May 8, 1900.)

**Allowance of drawback—**

Laws and regulations for allowance of drawback and refunds on exports under the customs laws. (T. D. 22721; circular 3, January 14, 1901.)

**Automobile—**

Change of, into an express wagon not a manufacture. (T. D. 23567; March 5, 1902.)

**Bags—**

Bags of American manufacture, exported with an allowance of drawback under section 30, act of 1897, are, under the first proviso to paragraph 483 of said act, subject on reimportation only to a duty equal to the drawback allowed. (T. D. 23340—G. A. 5015; October 28, 1901.)

Bags of burlap. (See Drawback on dyed burlaps.)

Bills of lading may be waived only on entries for drawback on bags exported with grain when the drawback is claimed by the manufacturers and not by the exporters of the bags. (T. D. 20145; October 10, 1898.)

Entries covering exportations of bags marked "For drawback" and "Right of drawback reserved," with the name of the manufacturer, may be liquidated, although they do not specify the shipping marks and numbers. Upon the reimportation of bags so marked the burden of proof shall rest upon the importer to show they did not enjoy the benefit of drawback upon exportation. (T. D. 23537; February 24, 1902.)

Official shipments of bags for drawback under paragraph 4 of regulations of May 14, 1898, T. D. 19342. (T. D. 21085; May 3, 1899.)

Regulations relative to the collection of drawback on bags filled with flour or other cereal products. (T. D. 19432; circular 82, May 14, 1898.)

Reimported bags upon which drawback was allowed on exportation may be imported by parties other than the exporters upon payment of duties equal to the drawback; but in the case of domestic bags upon which no drawback was allowed on exportation, to be entitled to free entry, must be imported by the exporter thereof, under the provisions of paragraph 483, act of 1897. (T. D. 22750; January 26, 1901.)

**Drawback—Continued.****Bags, marking of, for drawback—**

Article 777 of the Customs Regulations of 1892 covers all bags entered for exportation with benefit of drawback, whether empty or filled. (T. D. 21242; June 8, 1899.)

Bags entered for exportation with benefit of drawback must be marked on the proper outside surface of the bag. Circular 67, of 1899 (T. D. 21067), amended accordingly. (T. D. 22156; April 17, 1900.)

Bags exported with benefit of drawback should, in addition to the words "For drawback," be identified by shipping marks and numbers. (T. D. 22553; October 20, 1900.)

Department's decision of April 28, 1899 (T. D. 21067), applies to the side of the bag bearing the brand by which the contents of the bag are known to the trade. (T. D. 23463; January 14, 1902.)

Treasury decision 20906; circular 47, March 25, 1899. T. D. 20975; circular 56, April 11, 1899. T. D. 21067; circular 67, April 28, 1899. T. D. 22156; April 17, 1900. T. D. 22553; October 20, 1900.

**Beer—**

Filling bottles with, not a manufacture. (T. D. 23511; February 7, 1902. T. D. 23524; February 14, 1902.)

**Beer-bottle corks—**

Drawback not allowed on corks imported, to be used on beer bottled for export. (T. D. 20404; December 9, 1898.)

**Bills of lading—**

Bills of lading may be waived only on entries for drawback on bags exported with grain when the drawback is claimed by the manufacturers and not by the exporters of the bags. (T. D. 20145; October 10, 1898.)

Bills of lading for drawback purposes should be signed in the usual manner, and the notation "For custom-house purposes" be signed or initialed in ink or indelible pencil. (T. D. 23477; January 24, 1902.)

Certification of authority to indorse bills of lading in drawback cases. (T. D. 22717; circular 2, January 12, 1901.)

Requirements as to the indorsement, by officers and agents of a corporation, of bills of lading covering merchandise exported with benefit of drawback. (T. D. 22566; October 26, 1900.)

**Boiler tubes—**

Boiler tubes manufactured from Swedish billets for use in construction of boilers for two Russian battle ships in course of construction in the United States, no drawback on, under section 30, act of 1897, as such use does not involve an exportation. (T. D. 21362; July 7, 1899.)

**Bond—**

On entry for drawback exceeding \$100 export bond is required; if excess is discovered after entry, claimant may under certain conditions bring the case within the limit. (T. D. 20055; September 20, 1898.)

Requirement of bond under article 762 of the Customs Regulations of 1892 on entries for drawback. (T. D. 20495; January 5, 1899.)

**Borax—**

Disallowance of drawback on imported borax used in curing domestic meats for export. (T. D. 22133; April 5, 1900.)

Drawback not allowed on ground or powdered borax, as the process of grinding or powdering crystal borax is not a bona fide manufacture within the contemplation of section 30, act of 1897. (T. D. 22221; May 10, 1900.)

**Drawback—Continued.****Boxes—**

Method of determining quantity of lumber used in manufacturing boxes for exportation with benefit of drawback. (T. D. 21215; June 3, 1899.)

**Burlaps—**

Burlap used as containers of exported bacon, disallowance of drawback on. (T. D. 22070; March 12, 1900.)

Denying application for drawback on imported burlaps used in making coverings designed for cylindrical cotton bales, not being "articles manufactured or produced in the United States." (T. D. 20776; March 6, 1899.)

Drawback not allowed on so-called bags produced from imported burlaps and used as coverings for wooden kegs containing lard.—Following T. D. 20776. (T. D. 22799; February 11, 1901.)

Imported burlaps used as coverings of cotton in bales not entitled to drawback, as cutting of cloth into lengths, etc., does not constitute a manufacture. (T. D. 19861; August 13, 1898.)

Neither the baling of domestic goods nor the cutting of imported burlaps into strips and fastening the same around the bales is a manufacture within the contemplation of section 30, act of 1897. (T. D. 22214; May 8, 1900.)

**Camel's-hair noils—**

Camel's-hair noils are not "manufactured" within the meaning of the drawback laws. (T. D. 23732; May 20, 1902.)

**Carbide of calcium—**

Allowance of drawback on lime used in the manufacture of "carbide of calcium" barred by proviso in section 30, act of 1897. Principle enunciated in T. D. 17880 applied. (T. D. 19264; April 21, 1898.)

**Certificates—**

Treasury decision 23449; circular 4, January 7, 1902.

Certificates of importation of goods for entry for exportation with benefit of drawback not to be stamped under act of June 13, 1898. (T. D. 20378; November 30, 1898.)

Certificates of importation should be forwarded by registered mail to port at which same are to be used.—T. D. 23449 amended accordingly. (T. D. 24034; November 3, 1902.)

Certificate of importation of merchandise entered for drawback can not be issued in case where the duty on importation was paid under protest until a final decision as to the amount of duty or a withdrawal of the protest. (T. D. 20251; October 27, 1898.)

Department's regulation of November 3, 1902 (T. D. 24034), revoked. (T. D. 24056; November 17, 1902.)

**Collectors, when to refuse entries—**

Collectors to refuse entries for drawback covering articles fit for ships' stores, if investigation shows they are not intended for exportation, but for consumption on shipboard. (T. D. 19434; June 6, 1898.)

**Containers—**

Disallowance of drawback on burlap bags made from imported burlaps used as containers of exported bacon. (T. D. 22070; March 12, 1900.)

**Corks—**

Drawback not allowed on imported corks used in bottling exported beer, after having been advanced in value by processes applied in the United States. (T. D. 20404; December 9, 1898.)

**Drawback—Continued.****Crop ends—**

Drawback not allowed on crop ends cut off in the process of manufacturing steel rails, as such crop ends are not manufactured articles within the contemplation of section 30, act of 1897. (T. D. 22213; May 8, 1900.)

**Cuba—**

Goods exported to Cuba entitled to drawback. (T. D. 22157; April 17, 1900.)

**Entries—**

Entries for drawback on articles which under decisions of the Department are not entitled to such privilege will be treated as null and void. (T. D. 19260; April 20, 1898.)

Entry made for purposes of drawback under a power of attorney, executed by a person or firm originally authorized by power of attorney or indorsement on the bill of lading to make entry and receive the amount of drawback, invalid for the purposes intended. (T. D. 23259; August 30, 1901.)

Entries made by a subagent under a special delegated power given by another person or firm originally authorized by a special power or by limited indorsement on bills of lading to make entry are invalid, although drawbacks are payable to a subagent having the requisite written authority by virtue of section 30, act of 1897. -An agent of a manufacturer, acting under a general power of attorney to make entries and to receive payment of drawbacks on all shipments of his principal, the manufacturer, in his (the agent's) own name, may delegate special authority in each case to a subagent by indorsement on bills of lading to make entry only, under certain conditions. (T. D. 23379; November 27, 1901.)

**Extract of wool—**

Drawback not allowed on exportation of extract of wool resulting from the cleaning of imported wool, as such extract of wool is not a manufacture within section 30, act of 1897. (T. D. 22207; May 4, 1900.)

**Frontier inspection—**

Customs Regulations of 1899, article 1160, amended. (T. D. 24187; circular 12, January 27, 1903.)

**Goods exported with allowance of drawback—**

Goods exported from the United States with allowance of drawback, and afterwards reimported, are subject to duty equal to the amount of the drawback, even though they are the usual and necessary coverings of articles subject to a specific rate of duty.—*In re Schallenberger* (72 Fed. Rep., 491), affirming *In re Schallenberger*, G. A. 2783. (T. D. 23853—G. A. 5172; July 3, 1902.)

**Guam and Tutuila—**

Drawback can not be allowed on merchandise shipped to Guam or Tutuila, inasmuch as both of said islands are within the jurisdiction of the United States. (T. D. 23223; August 7, 1901.)

**Hawaii—**

Drawback can not be allowed on merchandise shipped to the Hawaiian Islands after July 7, 1898, said islands having ceased to be a foreign country within the meaning of the tariff laws under the joint resolution annexing the Hawaiian Islands to the United States, approved July 7, 1898. (T. D. 23119; June 12, 1901.)

Hawaii ceased to be a foreign country within the meaning of the drawback laws on and after June 14, 1900, the date of the taking effect of the act of April 30, 1900. (T. D. 22341; July 11, 1900.)

Honolulu, a Pacific port of the United States, within paragraph 415, act of 1897, providing for the allowance of drawback on coal used as fuel for vessels. (T. D. 23611; March 22, 1902.)



**Drawback—Continued.****Inspection, expense of—**

Requisite opportunity and facility for inspection of merchandise entered for exportation with benefit of drawback must be provided by exporters at a customs port; provided that inspection at points outside the limits of such port may be made under a written stipulation by the exporters to defray the expense thereof. (T. D. 23147; June 27, 1901.)

**Landing certificate—**

Declining to extend generally privilege conferred by T. D. 20146 dispensing with bond for production of landing certificate in cases of shipments to Canada involving drawback not exceeding \$100. (T. D. 20456; December 23, 1898.)

**Lead, articles manufactured from—**

Drawback on articles manufactured from lead produced from imported ores or imported lead bullion can not exceed the duty paid on a quantity of such lead equal to the weight of the exported articles, 2 per cent being allowed for wastage.—Rulings of March 3, 1899 (T. D. 20934), and June 12, 1899 (T. D. 21251), approved. (T. D. 22235; May 17, 1900.)

**Leather belting—**

Department's decision of February 12, 1901 (T. D. 22803), amended by addition of words "less the legal deduction of 1 per cent." (T. D. 23567; March 5, 1902.)

**"Line" of vessels defined—**

Vessels chartered by one firm and lading at a wharf owned or controlled by said firm constitute a "line" within the contemplation of T. D. 19342, prescribing regulations governing collection of drawback on bags filled with flour or other cereal products. (T. D. 20967; April 6, 1899.)

**Manufacture—**

Automobile, changing of, into an express wagon not a manufacture within the meaning of the drawback laws.—What constitutes manufacture. (T. D. 23533; February 19, 1902.)

Assembling and putting together of imported parts of furniture, although the cost of the work performed is estimated at about 10 per cent of the foreign market value of such parts, and the joints require finishing, is not a manufacture within the meaning of section 30, act of 1897. (T. D. 23643; April 2, 1902.)

Attaching electric motors, completely manufactured abroad, as the motive power in the construction of coffee mills and meat choppers does not constitute manufacture within the meaning of the drawback laws. (T. D. 23673; April 18, 1902.)

The mere admixture of imported and domestic flour does not constitute manufacture within the meaning of the drawback laws. (T. D. 23806; June 19, 1902.)

Wool immersed in chemical bath, to render same unshrinkable, not "manufactured" within the meaning of the drawback laws. (T. D. 23831; June 30, 1902.)

**Manufactured articles—**

Report of articles manufactured in the United States. (T. D. 24696; circular 115, October 5, 1903.)

**Marking of bags. (See Bags.)****Numbering preliminary entries—**

Entries, preliminary, should be numbered consecutively in the order of filing. (T. D. 23002; circular 49, April 29, 1901.)

Instructions (T. D. 23002; circular 49, April 29, 1901) do not apply to ports at which naval officers are stationed. (T. D. 23052; May 14, 1901.)

**Drawback—Continued.****Ores—**

Drawback not allowed on lead produced from combination of domestic and imported ores. On exportation of articles manufactured from lead produced in a bonded smelting establishment from a combination of domestic and imported ores no drawback can be allowed, as relative proportions can not be ascertained. (T. D. 18902; February 1, 1898.)

**Payment—**

Drawback is payable to exporter or manufacturer of articles and not to purchaser unless purchaser is also exporter. Shipper or consignor in bill of lading held to be the exporter, and manufacturer may reserve to himself right to drawback with consent and knowledge of exporter. (T. D. 20930; March 29, 1899.)

**Philippine Islands—**

Goods exported to Philippine Islands entitled to drawback. (T. D. 22157; April 17, 1900.)

Drawback not allowed on merchandise shipped to the Philippine Islands, for the reason that said islands are within the jurisdiction of the United States.—T. D. 23223 followed. (T. D. 23287; September 25, 1901.)

Regulations relative to drawback. (T. D. 23594; circular 26, March 15, 1902.)

**Porcelain-lined tin cans—**

Imported porcelain linings, which are in themselves complete receptacles with covers and do not undergo any change from the condition in which imported, are not manufactured articles within the meaning of the drawback laws, when placed within specially made tin cans. (T. D. 23763; June 2, 1902.)

**Porto Rico—**

Porto Rico not a foreign country within the meaning of the drawback law, and no refund of duty can be allowed by way of drawback on goods exported to that country. (T. D. 22157; April 17, 1900.)

Department's ruling of April 17, 1900 (T. D. 22157), regarding drawback on goods sent to Porto Rico from the United States, effective from and after May 1, 1900. (T. D. 22183; April 25, 1900.)

**Preliminary entries, filing of—**

Rules stated in T. D. 8399, regarding filing of preliminary entries for drawback modified by T. D. 17860. (T. D. 19236; April 16, 1898.)

**Preliminary entries, numbering of. (See Numbering of preliminary entries.)****Reallowance of—**

Merchandise manufactured from imported material and exported with the benefit of drawback not entitled to a reallowance of the drawback upon subsequent reexportation after having been once returned to the United States. (T. D. 22206; May 4, 1900.)

**Regulations—**

Allowance of drawback and refunds on exports under customs laws. (T. D. 22721; circular 3, January 14, 1901.)

Amended. (See Customs regulations.)

Drawback on exported articles made in the United States wholly or in part from imported materials. (T. D. 19547; circular 118, June 25, 1898.)

**Reliquidation of drawback entries—**

Drawback entries which have been liquidated, and the drawback ascertained to be due thereunder has been paid, can not be reliquidated. (T. D. 22523; October 2, 1900.)

**Drawback—Continued.****Reliquidation of drawback entries—Continued.**

Entries for drawback which have been liquidated, and the drawback thereunder has been once ascertained and paid, can not be reliquidated.—T. D. 14016 of May 17, 1893, and T. D. 22523 of October 2, 1900, approved.—Entries for drawback on articles which, under decisions of the Department, are not entitled to such privilege treated as null and void; affirming Department's decision of April 24, 1898, T. D. 19260. (T. D. 22530; October 9, 1900.)

**Round-lap bales—**

Round-lap bales, covered with imported burlaps by the American Cotton Company, are not "manufactured or produced" within the meaning of section 30, act of 1897. (T. D. 24220; February 10, 1903.)

**Scrap steel—**

Drawback not allowed on exportation of imported scrap steel resulting from the manufacture of pens, as scrap is not an "article manufactured or produced in the United States." (T. D. 18986; February 18, 1898.)

**Sirups—**

Liquidation of drawback entries of sirups boiled wholly from molasses imported under act of 1894. (T. D. 20216; October 19, 1898.)

No allowance of drawback in addition to rates established in T. D. 17325 on sirups valued at over 8 cents per gallon, produced in process of refining raw sugars imported under act of 1894. (T. D. 20401; December 7, 1898.)

**Sirups and sugars.** (See Sugars and sirups.)

**Slack coal—**

Coal is imported at subport of Sweet Grass over a narrow-gauge road, and thence transported to Great Falls, Mont., where it is transferred to a broad-gauge road, and in making transfer over a screen a quantity becomes slack: *Held*, that such slack is not entitled to drawback on exportation, no manufacture being involved. (T. D. 21987; February 8, 1900.)

**Sugar used in curing meats—**

Drawback can not be allowed on granulated sugar used in curing meats for export, as the curing of meat is not a manufacture within the meaning of the drawback law. (T. D. 22045; March 1, 1900.)

**Sugars and sirups—**

Instructions as to payment of drawback on exportation of sugars and sirups refined from imported raw sugars on which duty was paid under protest. (T. D. 22641; November 30, 1900.)

Provisional rates of drawback on sirups and sugars refined from raw sugars under act of 1897. (T. D. 19400; May 28, 1898. T. D. 20174; circular 183, October 12, 1898.)

**Tin cans—**

On shipment of canned meats to Canada, involving a drawback on tin cans not in excess of \$10, bond for production of foreign landing certificate may be waived on condition that payment of the drawback shall remain suspended until production of foreign customs certificate of landing abroad. (T. D. 20146; October 10, 1898.)

**Transportation—**

Transportation of goods for exportation, with benefit of drawback, is confined to bonded routes within the United States. (T. D. 18772; January 7, 1898.)

**Tutuila.** (See Guam and Tutuila.)

**Drawback on.****Aerial and underground telephone cable, etc.—**

Drawback regulations of October 20, 1899, on aerial and underground telephone cable, and of pipes or sleeves used as coverings of the cable joints, manufactured by the Standard Underground Cable Company, of New York, N. Y., wholly from imported lead, or lead mixed with a small percentage of tin, are hereby extended to cover similar manufactures by said company at its branch works in Perth Amboy, N. J. (T. D. 22826; February 19, 1901.)

Drawback on aerial and underground cables, etc., manufactured by the Western Electric Company, of New York, N. Y., from imported lead. (T. D. 23290; September 26, 1901.)

**Air-brake fixtures—**

Drawback on air-brake fixtures used in the manufacture of locomotives built by the Baldwin Locomotive Works (Burnham, Williams & Co.), of Philadelphia, Pa. (T. D. 22732; January 17, 1901.)

**Air brakes—**

Drawback on automatic air brakes used in construction of locomotives by the Rogers Locomotive Company, of Paterson, N. J. (T. D. 19371; May 21, 1898.)

Drawback on air brakes used in the manufacture of railroad cars allowed under T. D. 22810, dated February 13, 1901. (T. D. 23265; September 5, 1901.)

**Alcohol—**

Drawback on alcohol manufactured by the Columbus Distilling Company, of New York, N. Y., in part from imported molasses. (T. D. 24441; May 26, 1903.)

**Aletris cordial rio and celerina—**

Drawback on aletris cordial rio and celerina manufactured by the Rio Chemical Company, of New York, N. Y., from imported alcohol. (T. D. 24397; April 29, 1903.)

**Almond paste—**

Drawback on genuine almond paste manufactured by Henry Heide, of New York, N. Y., with a mixture of imported and domestic almond meats and granulated sugar wholly imported. (T. D. 23579; March 10, 1902.)

**Almond paste, Favorite—**

Drawback on Favorite almond paste manufactured by Spencer & Co., of New York, N. Y. (T. D. 22640; November 30, 1900.)

Drawback on Favorite almond paste manufactured by Wood & Selick, of New York, N. Y., wholly with use of imported shelled almonds and imported granulated sugar. (T. D. 22629; November 22, 1900.)

Department's decision of March 10, 1902 (T. D. 23579), extended as far as applicable to cover Favorite almond paste manufactured by Wood & Selick, of New York, N. Y., in part from imported almond meats and granulated sugar. (T. D. 23597; March 18, 1902.)

**Alum, porous and concentrated, and C. P. sulphate of alumina—**

Drawback on porous alum, concentrated alum, and C. P. sulphate of alumina manufactured by the Merrimac Chemical Company, of Boston, Mass., with the use of hydrate of alumina produced from French bauxite. (T. D. 24261; February 27, 1903.)

**Alumina. (See Hydrate of alumina.)****Aluminum—**

Drawback on exportation of metal aluminum in form of sheets, plates, or ingots manufactured by the Pittsburgh Reduction Company, of Pittsburgh, wholly from imported alumina by the "electrolytic process." (T. D. 18783; January 11, 1898.)

**Drawback on**—Continued.**Aluminum wire rods**—

Drawback on aluminum wire rods manufactured by the Pittsburgh Reduction Company, of Pittsburg, Pa., wholly from imported aluminum ingots. (T. D. 23875; July 16, 1902.)

**Ammonia.** (See Tar and pure ammonia.)**Antidolorin (ethyl chloride)**—

Drawback on antidolorin (ethyl chloride) manufactured by the Franco-American Chemical Works, of New York, N. Y., in the production of which no other than imported alcohol is used. (T. D. 23589; March 12, 1902.)

**Antifriction metal, Glacier.** (See Glacier antifriction metal.)**Antimonial lead, etc.**—

Drawback on refined antimonial lead and metals known as babbitt, typograph, C. T., electrotype, and stereotype, manufactured by the Hoyt Metal Company, of Arlington, N. J., by refining antimonial lead in condition as produced in bonded smelter, or by mixing in varying proportions soft or pure lead and hard or antimonial lead, to which tin may be added. (T. D. 20630; January 30, 1899.)

**Armature of a generator**—

Drawback allowed on an imported armature incorporated into, and made a permanent part of, a completed generator intended for exportation to Canada. (T. D. 23981; September 27, 1902.)

**Armored cable**—

Amendment of T. D. 11513, of July 25, 1891, in the matter of drawback on insulated electric-lighting cables made in part from imported lead and armored with galvanized wire produced from imported steel billets. (T. D. 24488; June 15, 1903.)

**Art drapery, Goblin**—

Drawback on Goblin art drapery manufactured by the Eddystone Manufacturing Company, of Eddystone, Pa., wholly from imported burlaps of 36 and 38 inches in width and not exceeding 30 threads to the square inch, counting the warp and filling, upon which duty has been paid at the rate of five-eighths of a cent per pound and 15 per cent ad valorem under paragraph 341, act of 1897. (T. D. 22616; November 20, 1900.)

**Artificial silk trimmings**—

Drawback on artificial silk trimmings manufactured by the Kursheedt Manufacturing Company, of New York, N. Y., in part with the use of imported artificial silk. (T. D. 24804; November 24, 1903.)

**Asbestos cement, King's Windsor.** (See King's Windsor asbestos cement.)**Asbestos roofing**—

Drawback on standard asbestos roofing manufactured by the H. W. Johns-Manville Company, successors to H. W. Johns Manufacturing Company, of New York, N. Y., with the use of imported burlaps. (T. D. 23527; February 18, 1902.)

Department's regulations of February 18, 1902 (T. D. 23527), allowing drawback on asbestos roofing manufactured by the H. W. Johns-Manville Company, New York, N. Y., modified and extended. (T. D. 23878; July 17, 1902.)

**Asphalt cement.** (See Ready roofing and asphalt cement.)**Asphalt, refined**—

Drawback on refined asphalt manufactured by the Barber Asphalt Paving Company, of New York, N. Y., wholly with the use of imported crude Trinidad Lake or Bermuda asphalt. (T. D. 22833; February 25, 1901.)

**Drawback on**—Continued.**Asphalt, refined**—Continued.

Drawback on refined asphalt manufactured by the Warren-Scharf Asphalt Paving Company, wholly with the use of imported crude Trinidad asphalt. (T. D. 23042; May 10, 1901.)

Extension of instructions of October 26, 1899 (T. D. 23042), to cover exportations of refined asphalt manufactured by the Sicilian Asphalt Paving Company, of New York, N. Y. (T. D. 23460; January 11, 1902.)

Extension of regulations of October 26, 1899 (T. D. 23042), to refined asphalt manufactured by the United States and Venezuela Company from imported crude Venezuela asphalt. (T. D. 24476; June 10, 1903.)

**Ayer's sarsaparilla**—

Drawback on Ayer's sarsaparilla and strong extract of sarsaparilla manufactured by the J. C. Ayer Company, of Lowell, Mass., in the manufacture of which no other than imported alcohol is used. (T. D. 22569; October 29, 1900. T. D. 22713; January 9, 1901.)

**Babbitt metal**—

Drawback on babbitt metal manufactured by Merchant & Co. (Incorporated), of Philadelphia, Pa., in the manufacture of which is used lead paying a duty of 2½ cents per pound, antimony dutiable at three-fourths cent per pound, and the tin and cadmium free. (T. D. 22963; April 16, 1901.)

Drawback on babbitt metal manufactured by the National Lead Company, of New York, N. Y., with the use of lead and antimony wholly imported. (T. D. 24123; December 29, 1902.)

Extension of T. D. 24123, of December 29, 1902, to babbitt metal manufactured by Marks Lissberger & Son, of New York, N. Y., in part from imported lead and antimony. (T. D. 24633; August 25, 1903.)

**Bags**—

Drawback on bags manufactured from burlaps imported under the act of 1897. (T. D. 19019; March 1, 1898.)

Drawback on bags manufactured from imported cloth and exported with domestic flour. (T. D. 18894; circular 21, January 31, 1898.)

Drawback on bags shipped with grain: Bags of manufacturers must be segregated before filing of preliminary entry and notice of intent to export. (T. D. 20496; January 5, 1899.)

Drawback on bags shipped with grain: Modification of T. D. 20496, regarding segregation of bags before entry for exportation with benefit of drawback. (T. D. 20869; March 21, 1899.)

Department's decision of March 21, 1899 (T. D. 20869), not a revocation but merely a modification of T. D. 20496, of January 5, 1899, whereby inspectors when not actually engaged will inspect unsegregated bags. (T. D. 23552; March 4, 1902.)

Drawback on "round-bale" bags manufactured by Bemis Bro. Bag Company, of St. Louis, Mo., wholly from imported burlaps. (T. D. 24192; January 28, 1903.)

Treasury decision 20975; circular 56, April 11, 1899. T. D. 21679; circular 124, October 18, 1899. T. D. 21845; circular 146, December 16, 1899.

**Barrels**—

Drawback on barrels manufactured by the Standard Oil Company (Bayonne works) with the use of steel hoops made by the Sharon Steel Hoop Company, of Sharon, Pa., from imported steel billets.—T. D. 23946 revoked. (T. D. 24490; June 16, 1903.)

**Drawback on—Continued.****Barrels—Continued.**

Drawback on the exportation of barrels manufactured by the Standard Oil Company with the use of steel hoops made for and on their account by the Sharon Steel Hoop Company, of Sharon, Pa., wholly from imported steel billets.—T. D. 24490 of June 16, 1903, revoked. (T. D. 24853; December 26, 1903.)

**Beer—**

Drawback on beer manufactured by the Anheuser-Busch Brewing Association, of St. Louis, Mo. (T. D. 20976; April 11, 1899.)

Drawback on beer manufactured by the George Wiedemann Brewing Company, of Newport, Ky., in part from imported hops. (T. D. 23072; May 27, 1901.)

Provisions of act of March 8, 1902, not retroactive; allowance of drawback on imported materials used in the manufacture of beer shipped to the Philippine Islands will be governed by the regulations heretofore promulgated. (T. D. 23614; March 24, 1902.)

**Bible concordances.** (See Cyclopedic concordances of the Bible.)

**Bicycle pedals—**

Drawback on bicycle pedals manufactured by John R. Keim, of Buffalo, N. Y., from imported steel balls. (T. D. 24401; May 1, 1903.)

**Biscuits, cakes, and crackers—**

Drawback on biscuits, cakes, and crackers manufactured by the National Biscuit Company, of New York, N. Y., in part from imported refined sugar or from sugar and imported molasses.—T. D. 17450 of October 10, 1896, revoked. (T. D. 24832; December 16, 1903.)

**Black sheets and roofing and galvanized sheets and roofing—**

Drawback on black sheets and roofing and galvanized sheets and roofing manufactured by the McCullough Iron Company, of Wilmington, Del., from imported steel. (T. D. 24544; July 3, 1903.)

**Black varnishes—**

Drawback on black varnishes and japans manufactured by the Standard Varnish Works, of New York, N. Y., from imported palm-oil pitch, combined with other ingredients. (T. D. 22069; March 12, 1900.)

Department's instructions of March 12, 1900 (T. D. 22069), establishing rate for allowance of drawback on black varnishes and japans manufactured by the Standard Varnish Works, of New York, N. Y., extended to such merchandise produced by said company with the use of imported asphalt. (T. D. 24030; October 31, 1902.)

Department's instructions of October 31, 1902 (T. D. 24030), by substituting imported crude for dried asphalt used in the manufacture of black varnishes and japans by the Standard Varnish Works, of New York, N. Y. (T. D. 24613; August 11, 1903.)

Drawback on black varnishes and japans manufactured by the Standard Varnish Works, of New York, N. Y., from imported Asiatic nut oil, combined with other ingredients. (T. D. 22946; April 6, 1901.)

Regulations of March 12, 1900 (T. D. 22069), extended to cover similar black varnishes manufactured by the Standard Varnish Works, of New York, N. Y. (T. D. 23439; December 30, 1901.)

**Boiler rivets.** (See Railroad spikes, etc.)

**Boilers.** (See Locomotive boilers; Radiators.)

**Drawback on—Continued.****Bookcases, etc.—**

Drawback on bookcases, wardrobes, china or glass closets, bureaus, and sideboards manufactured by H. C. Swain & Son, of New York, N. Y., in part from imported glass or plate used as mirrors. (T. D. 24427; May 13, 1903.)

Drawback on bookcases manufactured by the Gunn Furniture Company, of Grand Rapids, Mich., with the use of imported glass. (T. D. 24776; November 14, 1903.)

**Book paper—**

Drawback on book paper manufactured by the Duncan Company, of New York, N. Y., under Department's decision of August 20, 1900 (T. D. 22442), establishing rate on "newspaper or other kinds and descriptions of paper." (T. D. 22579; November 1, 1900.)

**Books, bound. (See Bound books.)****Boots, shoes, etc. (See Ladies' shoes, etc.)****Boracic acid. (See Borax and boracic acid.)****Borax and boracic acid—**

Drawback on borax and boracic acid manufactured by M. Calm & Bro., of New York, N. Y., from imported borate of lime. (T. D. 23526; February 18, 1902.)

**Borolyptol, hemaboloids, and kola-cardinettes. (See Hemaboloids, etc.)****Bottle caps. (See Tin foil, tea lead, etc.)****Bound books—**

Drawback on Dutch Bibles manufactured by A. J. Holman & Co., of Philadelphia, Pa., from imported printed sheets. (T. D. 20136; October 6, 1898.)

**Box-corner and bung fasteners—**

Drawback on box-corner and bung fasteners manufactured by the Cary Manufacturing Company, of New York, N. Y., with the use of imported hoop steel. (T. D. 24558; July 14, 1903.)

**Box straps—**

Drawback on box straps manufactured by Cary Manufacturing Company, of New York, N. Y., wholly from imported sheet steel. (T. D. 23289; September 26, 1901.)

Department's instructions of September 26, 1901 (T. D. 23289), extended to cover box straps manufactured by the Cary Manufacturing Company, New York, N. Y., wholly from imported strip steel. (T. D. 23883; July 18, 1902.)

Department's instructions of September 26, 1901 (T. D. 23289), regarding drawback on box straps manufactured by the Cary Manufacturing Company, of New York, N. Y., from imported sheet steel, amended. (T. D. 24417; May 6, 1903.)

Extension of T. D. 23289 of September 26, 1901, to "universal box strap" manufactured by Cary Manufacturing Company, of New York, N. Y., wholly from imported sheet steel, and exported in bundles. (T. D. 24543; July 3, 1903.)

**Brake shoes (see, also, Iron paving blocks and brake shoes)—**

Drawback on brake shoes manufactured by the International Brake Shoe and Foundry Company, of New York, N. Y., from imported pig iron. (T. D. 24455; June 2, 1903.)

**Brandy—**

Drawback allowed on brandy made wholly from imported materials. (T. D. 18844; January 20, 1898.)

**Brick pallets—**

Drawback on brick pallets manufactured by Mershon, Schuette, Parker & Co., of Saginaw, Mich., from wholly imported white-pine lumber. (T. D. 23573; March 7, 1902.)



**Drawback on—Continued.****Bridge material.** (See Structural material.)**Brocatelles and damasks—**

Drawback on brocatelles, silk damasks, and silk and cotton damasks manufactured by Stead & Miller, of Philadelphia, Pa. (T. D. 20941; April 3, 1899.)

**Broom locks—**

Drawback on broom locks manufactured by M. Gould's Son & Co., of New York, N. Y., wholly from sheets of imported tin plate 20 by 28 inches. (T. D. 23581; March 10, 1902.)

Department's instructions dated March 10, 1902 (T. D. 23581), extended to broom locks manufactured by M. Gould's Son & Co., of New York, N. Y., wholly from imported taggers iron. (T. D. 23802; June 16, 1902.)

**Bung fasteners.** (See Box-corner and bung fasteners.)**Burlaps.** (See Dyed burlaps.)**Burning oils—**

Department's decision of February 6, 1896 (T. D. 16747), establishing rate of allowance on lubricating oils, extended to cover burning oils manufactured from imported rape-seed oil and domestic petroleum. (T. D. 23295; October 1, 1901.)

**Butter—**

Drawback on butter manufactured from domestic butter and imported salt. (T. D. 23306; October 12, 1901.)

**Butter color.** (See Diamond dyes, etc.)**Butter, refined—**

Drawback on refined butter manufactured by H. Chaloner & Co., of New York, N. Y., from imported "packing stock" and imported salt. (T. D. 22570; October 29, 1900.)

Department's instructions of January 15, 1894 (T. D. 14578), extended to cover all manufactures of refined butter produced from imported grease butter, in connection with domestic salt and glucose. (T. D. 23810; June 20, 1902.)

**Butter, renovated—**

Department's instructions, June 20, 1902 (T. D. 23810), extended to renovated butter manufactured by Swift & Co., of Chicago, Ill. (T. D. 24007; October 16, 1902.)

**Butts and hinges—**

Drawback on butts and hinges manufactured by the Stanley Works, of New Britain, Conn., from imported steel billets. (T. D. 24421; May 12, 1903. T. D. 24571; July 16, 1903.)

**Cable, armored.** (See Armored cable.)**Cables, electric.** (See Electric cables.)**Cakes and crackers.** (See Biscuits, cakes, and crackers.)**Calcium, carbide.** (See Carbide of calcium.)**Calender rolls—**

Drawback on calender rolls manufactured by the Textile Finishing Machinery Company, of Providence, R. I., from imported brown filter paper. (T. D. 24390; April 27, 1903.)

**Calfskins, enameled.** (See Enameled calfskins.)**Camel's-hair press cloth—**

Drawback on camel's-hair press cloth manufactured by the J. T. Perkins Company, of Brooklyn, N. Y., wholly with the use of Russian camel's hair. (T. D. 23051; May 14, 1901.)

**Drawback on**—Continued.**Canned salmon**—

Drawback on canned salmon manufactured by the Pacific Packing and Navigation Company. (T. D. 24681; September 26, 1903.)

**Caramels.** (See Confectionery.)**Carbide of calcium**—

Drawback allowed on carbide of calcium manufactured by the Union Carbide Company, of New York, N. Y., in the manufacture of which imported lime combined with domestic coke is used. (T. D. 22181; April 25, 1900.)

**Carbon articles, graphitized.** (See Graphitized carbon articles.)**Carborundum wheels, etc.**—

Drawback on carborundum wheels, stones, hones, paper, and cloth manufactured by the Carborundum Company, of Niagara Falls, N. Y., from imported crude carborundum. (T. D. 24413; May 5, 1903.)

**Carpet-sweeper brushes**—

Drawback on carpet-sweeper brushes manufactured by the Bissell Carpet Sweeper Company, of Grand Rapids, Mich., in part from imported bristles. (T. D. 24485; June 13, 1903.)

**Carpet-sweeper pans**—

Drawback on carpet-sweeper pans manufactured by the Bissell Carpet Sweeper Company, of Grand Rapids, Mich., from imported tin plate. (T. D. 24530; June 30, 1903.)

**Carpet sweepers.** (See, also, Gold medal sweepers.)

Drawback on carpet sweepers manufactured by the Bissell Carpet Sweeper Company, of Grand Rapids, Mich., in part from Chinese bristles. (T. D. 23773; June 3, 1902.)

Department's instructions of June 3, 1902 (T. D. 23733), amended by increasing rate of allowance. (T. D. 23991; October 3, 1902.)

Drawback on carpet sweepers manufactured by the Bissell Carpet Sweeper Company, of Grand Rapids, Mich., from imported tin plate, I. X. quality. (T. D. 23685; April 25, 1902.)

**Carpets, mats, and rugs**—

Drawback on Moquette, Smith Axminster, Saxony Axminster, velvet, and extra velvet carpets and mats, and rugs of corresponding kinds or makes, manufactured by the Alexander Smith & Sons Carpet Company, of Yonkers, N. Y. (T. D. 21016; April 18, 1899.)

Department's instructions dated April 18, 1899 (T. D. 21016), providing rates for allowance of drawback on certain carpets, mats, and rugs manufactured by the Alexander Smith & Sons Carpet Company, of Yonkers, N. Y., extended to cover same articles when manufactured in accordance with their supplementary sworn statement of February 28, 1901. (T. D. 22975; April 20, 1901.)

Department's instructions of April 18, 1899 (T. D. 21016), authorizing drawback on carpets, mats, and rugs, are hereby extended to similar manufactures of the Hartford Carpet Corporation, of New York, N. Y. (T. D. 24092; December 12, 1902.)

**Carriage bolts.** (See Railroad spikes, etc.)**Car seats**—

Drawback on car seats manufactured by the Hale & Kilburn Manufacturing Company, of Philadelphia, Pa., in part from imported cotton and wool tapestry. (T. D. 24553; July 8, 1903.)

**Cartridges, shot.** (See Shot cartridges.)

**Drawback on—Continued.****Car trucks—**

Drawback on car trucks manufactured by the J. G. Brill Company, of Philadelphia, Pa., in part from imported angle irons. (T. D. 24468; June 9, 1903.)

**Car wheels—**

Drawback allowed on exportation of car wheels manufactured by the Pullman Company, of Chicago, Ill., in part from the Krupp steel tires. (T. D. 22439; August 18, 1900.)

Drawback on car wheels manufactured by the Griffin Wheel Company, of Chicago, Ill., in part from imported pig iron. (T. D. 24556; July 13, 1903.)

Extension of T. D. 24556, of July 13, 1903, to car wheels manufactured by the Griffin Wheel Company, of Chicago, Ill., at its works at Overland, near Denver, Colo., in part from imported pig iron. (T. D. 24647; September 2, 1903.)

**Casket and coffin hardware—**

Drawback on casket and coffin hardware manufactured by the National Casket Company, of New York, N. Y. (Allegheny works), wholly or in part from imported lead and antimony. (T. D. 24573; July 18, 1903.)

**Casks and kegs—**

Drawback on casks and kegs manufactured by the Mathison Cooperage Company, of Jersey City, N. J., the hoops of which are made wholly from imported hoop steel. (T. D. 24024; October 28, 1902.)

**Casters—**

Drawback on casters manufactured by A. B. Diss & Co., of New York, N. Y., with the use of imported porcelain wheels. (T. D. 23925; August 7, 1902.)

**Castings—**

Drawback on castings manufactured by the Vaughan Machine Company, of Peabody, Mass., from pig iron, imported and domestic, combined in stated proportions. (T. D. 23678; April 21, 1902. T. D. 23927; August 7, 1902.)

**Cast-iron pipe—**

Drawback on cast-iron pipe manufactured by the Camden Iron Works, Camden, N. J., in part from imported broken cast-iron scrap. (T. D. 23182; July 17, 1901.)

Drawback on cast-iron pipe manufactured by the Camden Iron Works, of Philadelphia, Pa., wholly from imported pig iron or from scrap from imported pig iron mixed with imported pig iron. (T. D. 23735; May 21, 1902.)

Drawback on cast-iron pipe manufactured by the United States Cast Iron Pipe and Foundry Company, of Burlington, N. J., in part from imported pig iron. (T. D. 23760; May 28, 1902.)

Department's instructions of May 21, 1902 (T. D. 23735), extended to cast-iron pipe manufactured by the Florence Iron Works, of Florence, N. J. (T. D. 23796; June 12, 1902.)

Drawback on cast-iron pipe manufactured by the United States Cast Iron Pipe and Foundry Company, of Burlington, N. J. (T. D. 24163; January 15, 1903.)

**Cast-iron soil pipes—**

Drawback on cast-iron soil pipes manufactured by Essex Foundry, of Newark, N. J., in part from imported pig iron. (T. D. 24727; October 15, 1903.)

**Cast-iron sole plates—**

Drawback on cast-iron sole plates manufactured by the William Cramp & Sons Ship and Engine Building Company, of Philadelphia, Pa., from imported pig iron. (T. D. 24336; April 7, 1903.)

**Ceilings, steel, stamped.** (See Stamped steel ceilings.)

**Celery compound.** (See Paine's celery compound.)

**Drawback on—Continued.****Chamberlain's colic, cholera, and diarrhea remedy—**

Drawback on Chamberlain's colic, cholera, and diarrhea remedy manufactured by the Chamberlain Medicine Company, of Des Moines, Iowa, in part from imported alcohol, sulphuric ether, and chloroform. (T. D. 23313; October 19, 1901.)

Drawback on Chamberlain's colic, cholera, and diarrhea remedy manufactured by the Chamberlain Medicine Company, of Des Moines, Iowa, in part from imported alcohol, sulphuric ether, and chloroform. (T. D. 24814; December 5, 1903.)

**Channel steel, rough. (See Rough channel steel.)****Chewing gum—**

Drawback on chewing gum manufactured by F. H. Fleer & Co., of Philadelphia, Pa., from imported chicle and sugar. (T. D. 20054; September 16, 1898.)

Drawback on chewing gum manufactured by the American Chemical Company, of Philadelphia, Pa., partly from imported Mexican gum chicle and sugar. (T. D. 20942; April 3, 1899.)

Drawback on Red Rose chewing gum manufactured by the American Chicle Company (successors to Adams & Sons Company), of Brooklyn, N. Y., in the manufacture of which are used wholly imported raw chicle and powdered sugar. (T. D. 22612; November 16, 1900.)

Drawback on chewing gum manufactured by the Newton Gum Company, of San Francisco, Cal., partly from imported chicle. (T. D. 23372; November 22, 1901.)

**Chiffon veilings—**

Drawback on chiffon veilings manufactured by Hamburger, Herzog & Co., of New York, N. Y., with the use of wholly imported veilings in the piece, plain. (T. D. 24259; February 26, 1903.)

**Chilled shot—**

Drawback on chilled shot manufactured by Tatham & Bros., of New York, N. Y., from lead, the product of imported lead ore, and type metal. (T. D. 24025; October 28, 1902.)

**China clay—**

Drawback on paper manufactured by Everett Pulp and Paper Company from imported china clay. (T. D. 19956; August 27, 1898.)

**Chip braids. (See Straw or chip braids.)****Chocolate and cocoa—**

Extension of T. D. 22347 of July 12, 1900, and T. D. 22897 of March 20, 1901, to chocolate and cocoa manufactured by the Cobb Chocolate Company, of Chicago, Ill., with the use of imported sugar and cocoa butter. (T. D. 24539; July 2, 1903.)

**Chocolate coating. (See Sweet chocolate coating.)****Christmas-tree ornaments, etc.—**

Drawback on Christmas-tree ornaments, tinsel garlands, extension candleholders, and similar wares manufactured by the Stolz Manufacturing Company, of Manitowoc, Wis., in part from imported tinsel and glass beads. (T. D. 24666; September 16, 1903.)

**Cigarettes—**

Department's instructions of July 3, 1902 (T. D. 23839), extended to cover cigarettes manufactured by Benson & Hedges, of New York, N. Y., wholly from imported Turkish tobacco and imported cigarette paper. (T. D. 23879; July 17, 1902.)

**Drawback on—Continued.****Cigarettes—Continued.**

Extension of T. D. 23839 of July 3, 1902, to certain brands of cigarettes manufactured by the American Tobacco Company, of New York, N. Y. (T. D. 24632; August 25, 1903.)

Extension of T. D. 23839 of July 3, 1902, to cigarettes manufactured by Stephano Brothers, of Philadelphia, Pa., wholly from imported Turkish tobacco and imported paper. (T. D. 24222; February 11, 1903.)

Extension of T. D. 23839 of July 3, 1902, to cigarettes manufactured by Mihran Ateshian, of Boston, Mass., from imported Turkish tobacco and cigarette paper. (T. D. 24402; May 1, 1903.)

Extension of T. D. 23839 of July 3, 1902, to cigarettes manufactured by the John Bollman Company, of San Francisco, Cal., in part from Turkish tobacco and cigarette paper. (T. D. 24541; July 2, 1903.)

Extension of T. D. 23839 of July 3, 1902, to cigarettes of various brands and sizes manufactured by the Khedivial Company, of New York, N. Y., wholly with the use of imported Turkish leaf tobacco. (T. D. 24754; October 31, 1903.)

Extension of T. D. 23839 of July 3, 1902, to other brands of cigarettes manufactured by the American Tobacco Company, of New York, N. Y., from tobacco imported from Turkey. (T. D. 24429; May 14, 1903.)

**Cigarettes and tobacco—**

Drawback on cigarettes and tobacco manufactured by the American Tobacco Company, of New York, N. Y., wholly with the use of tobacco imported from Turkey in leaf form. (T. D. 23839; July 3, 1902.)

**Cigars—**

Drawback on cigars manufactured by Landfield Bros. & Co., of New York, N. Y., wholly from Havana leaf tobacco. (T. D. 23736; May 21, 1902. T. D. 23785; June 9, 1902.)

Extension of T. D. 23736 of May 21, 1902, to cover exportations of "La Evidencia Petit Havana Cigars," manufactured by Berriman Brothers, of New York, N. Y., in part from imported unstemmed Havana tobacco. (T. D. 24755; October 31, 1903.)

**Citron—**

Drawback on citron, candied and glacé, seeded raisins, cleaned currants, and cleaned Sultana raisins. (T. D. 20249; October 26, 1898. T. D. 20329; November 16, 1898.)

**Cleaned currants—**

Suspending regulations of October 26, 1898 (T. D. 20249), so far as same relate to drawback on cleaned currants. (T. D. 22074; March 13, 1900.)

**Clock spring material.** (See Steel clock spring material.)

**Clocks for watchmen.** (See Watchmen's clocks.)

**Clover harmonophones.** (See Harmonophones, Clover.)

**Clutch nails—**

Drawback on clutch nails manufactured by the De Haven Manufacturing Company, of Brooklyn, N. Y., wholly from imported hoop steel. (T. D. 24689; September 30, 1903.)

**Coach bolts.** (See Railroad spikes, etc.)

**Coal—**

Drawback on coal under the provisions of paragraph 415, act of 1897, is limited to American vessels propelled by steam engaged in trade with foreign countries or in trade between the Atlantic and Pacific ports of the United States, and it is with the vessel, through its proper representative, master, owner, or agent, that the Department must deal. (T. D. 22513; September 27, 1900.)

**Drawback on—Continued.****Coal—Continued.**

Honolulu is a Pacific port of the United States within the meaning of paragraph 415, act of 1897, providing for the allowance of drawback on coal imported into the United States and afterwards used for fuel on board vessels propelled by steam and engaged in trade with foreign countries or in trade between Atlantic and Pacific ports. (T. D. 23611; March 22, 1902.)

**Coated paper—**

Drawback on paper manufactured by the Champion Coated Paper Company, of Hamilton, Ohio, from imported paper coated with a preparation of imported china clay. (T. D. 22801; February 11, 1901.)

**Cocoa.** (See Chocolate and cocoa.)**Cocoa powder, sweetened.** (See Sweetened cocoa powder.)**Cod-liver oil** (see, also, Refined cod oil)—

Drawback on Scott's emulsion of cod-liver oil. T. D. 14677 revoked. (T. D. 19300; May 2, 1898.)

Drawback on Wampole's perfected and tasteless preparation of cod-liver oil manufactured by Henry K. Wampole & Co., of Philadelphia, Pa., in part from imported alcohol and refined glycerin. (T. D. 24044; November 8, 1902.)

**Cod oil, Newfoundland.** (See Newfoundland cod oil.)**Cod oil, refined.** (See Refined cod oil.)**Coffin hardware.** (See Casket and coffin hardware.)**Coke—**

Drawback on coke manufactured from imported slack coal by the New England Gas and Coke Company, of Boston, Mass. (T. D. 22332; July 5, 1900.)

**Cologne.** (See Forest flower cologne.)**Comminuted or glue powder—**

Drawback on comminuted or glue powder manufactured by the Milligan & Higgins Glue Company, of New York, N. Y., wholly from imported glue in sheets. (T. D. 24789; November 20, 1903.)

**Concentrated alum.** (See Alum, etc.)**Concentrated ginger-ale extract—**

Drawback on concentrated ginger-ale extract manufactured by Wood & Selick, of New York, N. Y., with the use of imported alcohol. (T. D. 23880; July 17, 1902.)

**Condiments.** (See Foods and condiments.)**Confectionery—**

Drawback on caramels and other confectionery manufactured from imported raw sugar. (T. D. 19314; May 4, 1898.)

Drawback on confectionery manufactured wholly or in part from imported materials. (T. D. 20403; December 8, 1898.)

Modification of the regulations of December 8, 1898, T. D. 20403. (T. D. 22340; July 11, 1900.)

**Continuous rail joints—**

Drawback on continuous rail joints manufactured by the Albany Iron Works, of Troy, N. Y., for account of the Continuous Rail Joint Company of America, from wholly imported steel billets. (T. D. 23809; June 20, 1902.)

**Copy books.** (See Press copying books.)**Corsets—**

Drawback on corsets manufactured by Weingarten Brothers, of New York, N. Y., in part from imported piece goods and laces. (T. D. 23405; December 11, 1901.)

**Drawback on—Continued.****Corsets—Continued.**

Drawback on corsets manufactured by the Warner Brothers Company, of Bridgeport, Conn., in part from imported piece goods and laces. (T. D. 24794; November 23, 1903.)

Extension of T. D. 23405 to corsets manufactured by Kops Brothers, of New York, N. Y., partly from imported cotton-cloth and laces. (T. D. 24409; May 5, 1903.)

**Cotton cloth, printed.** (See Printed cotton cloth.)

**Cotton gin saws—**

Drawback on cotton-gin saws manufactured by the Continental Gin Company, of Prattville, Ala., wholly from imported sheet steel. (T. D. 23580; March 10, 1902.)

**Cotton piece goods—**

Drawback on cotton piece goods manufactured by Everett, Heaney & Co., of New York, N. Y., wholly with the use of ducks and sateens imported in the gray. (T. D. 23623; March 28, 1902.)

**Cotton yarns, dyed.** (See Mercerized or mercerized and dyed cotton yarns.)

**Court-plaster—**

Drawback on court and isinglass plasters and oiled silk manufactured by Seabury & Johnson, of New York, N. Y., with the use of imported silk in the piece. (T. D. 24126; December 29, 1902.)

**Crackers.** (See Biscuits, cakes, and crackers.)

**Cream of tartar, etc.—**

Drawback on exportation of cream of tartar or of tartaric acid manufactured wholly from imported argols or crude tartar, or wine lees, crude. (T. D. 18776; January 5, 1898.)

**Cream separators (see, also, Tubular cream separators)—**

Drawback on cream separators manufactured by the United States Butter Extractor Company, of Newark, N. J., in part of imported interior devices and in part of domestic materials. (T. D. 22628; November 22, 1900.)

**Cross connecting boards—**

Drawback on cross connecting boards manufactured by the Ericsson Telephone Company, of New York, N. Y., with the use of imported lightning protector strips. (T. D. 24815; December 8, 1903.)

**Crossings, frogs, and switches—**

Department's instructions of March 22, 1898 (T. D. 19122), extended to crossings, frogs, and switches manufactured from imported steel rails by the Lorain Steel Company, of Johnstown, Pa. (T. D. 24097; December 15, 1902.)

**Crucible steel and farriers' tools—**

Drawback on crucible steel and also farriers' tools manufactured by the Heller Brothers Company, of Newark, N. J., in part from Swedish iron combined with domestic iron. (T. D. 24166; January 17, 1903.)

**Crude petroleum—**

Duties collected under paragraph 626, act of 1897, on crude petroleum not within section 3027, Revised Statutes, but may be refunded by way of drawback. (T. D. 24199; February 2, 1903.)

**Currants.** (See Cleaned currants.)

**Curtain slats—**

Drawback on curtain slats manufactured from imported pine lumber by the Vermont Shade Roller Company. (T. D. 22000; February 10, 1900.)

**Drawback on—Continued.**

**Cutlery and safety razors.** (See Sterling-silver cutlery, etc.)

**Cut nails—**

Drawback on cut nails manufactured wholly from steel slabs. (T. D. 24121; December 27, 1902.)

Drawback on cut nails manufactured wholly from imported steel slabs. (T. D. 24174; January 20, 1903.)

**Cutting plates—**

Drawback on cutting plates manufactured from imported brass by Smithers, Nordenholt & Co., of New York, N. Y. (T. D. 24095; December 13, 1902.)

**Cut tobacco—**

Drawback on cut tobacco manufactured from imported leaf tobacco by Mihran Ateshian, of Boston, Mass. (T. D. 24555; July 11, 1903.)

**Cyanide of potassium—**

Drawback on cyanide of potassium manufactured by the Roessler & Hasslacher Chemical Company, of New York, N. Y., in the manufacture of which no other than imported yellow prussiate of potash is used. (T. D. 19516; June 21, 1898.)

**Cyclopedic concordances of the Bible—**

Drawback on cyclopedic concordances of the Bible manufactured by the Oxford University Press Company, of New York, N. Y., wholly with the use of imported sheets of printing paper. (T. D. 24826; December 15, 1903.)

**Damasks.** (See Brocatelles and damasks; Silk damasks.)

**Decalcomania paper—**

Drawback on decalcomania paper manufactured by the Meyercord Company, of Chicago, Ill. (T. D. 22487; September 13, 1900.)

**Diamond dyes and improved butter color—**

Drawback on diamond dyes and improved butter color manufactured by Wells & Richardson Company, of Burlington, Vt., in which aniline or coal-tar colors imported in bulk are used. (T. D. 22714; January 9, 1901.)

Drawback on improved butter color manufactured by the Wells & Richardson Company, of Burlington, Vt., in which aniline or coal-tar colors imported in bulk are used. (T. D. 22580; November 2, 1900.)

**Dock rivets.** (See Railroad spikes, etc.)

**Doors—**

Department's regulations of July 3, 1902 (T. D. 23840), extended to doors manufactured wholly with the use of white-pine lumber by T. W. Thayer & Co., of Cazenovia, N. Y. (T. D. 24091; December 11, 1902.)

Drawback on doors manufactured by A. Roberson & Son, Binghamton, N. Y., wholly with the use of imported white-pine lumber. (T. D. 23840; July 3, 1902.)

Extension of regulations in T. D. 23840 of July 3, 1902, to doors, etc., manufactured by the McConnell Manufacturing Company, of Hornellsville, N. Y., with imported white-pine lumber. (T. D. 24484; June 13, 1903.)

**Doors.** (See Glazed window sash and doors.)

**Dress bindings—**

Drawback on dress bindings manufactured by the Velutina Bias Company, of New York, N. Y., wholly from imported velveteens or corduroys, dyed or in the gray. (T. D. 20493; January 4, 1899.)

**Dress shields—**

Department's instructions of January 15, 1896, establishing rate of drawback on dress shields manufactured by the I. B. Kleinert Rubber Company, of New



**Drawback on—Continued.****Dress shields—Continued.**

York, N. Y., extended to similar manufactures of said company known as "half silk-covered," cotton-bound, and "silk covers" without binding. (T. D. 23103; June 8, 1901.)

Department's regulations of January 15, 1896, extended to dress shields with shoulder-strap attachment manufactured by the I. B. Kleinert Rubber Company, of New York, N. Y. (T. D. 24405; May 2, 1903.)

**Drum, tin.** (See Ten-gallon drums, etc.)

**Drums, ten-gallon.** (See Ten-gallon drums, etc.)

**Dry plates.** (See Films, etc.)

**Dust shields—**

Drawback on dust shields fitted and permanently attached to railroad cars. (T. D. 23258; August 30, 1901.)

**Dyed burlaps—**

Department's instructions of August 15, 1901 (T. D. 23235), extended to dyed burlaps manufactured by the Root & McBride Company, of Cleveland, Ohio. (T. D. 23330; October 26, 1901.)

**Dyed cotton yarns.** (See Mercerized or mercerized and dyed cotton yarns.)

**Dyed fur skins—**

Drawback on dyed fur skins manufactured by Herman F. Bindseil, of New York, N. Y., wholly from imported furs dressed on the skin. (T. D. 22446; August 21, 1900.)

**Dyes (see, also, Diamond dyes, etc.)—**

Department instructions of July 28, 1902 (T. D. 23903), extended to dyes manufactured by John J. Keller & Co. (Incorporated), of New York, N. Y. (T. D. 24108; December 17, 1902.)

Drawback on dyes manufactured in part from imported coal-tar products by the New York and Boston Dyewood Company, of New York, N. Y. (T. D. 23903; July 28, 1902.)

Drawback on dyes of various kinds and descriptions manufactured in part from imported coal-tar products by H. A. Metz & Co. (Incorporated), of New York, N. Y. (T. D. 24695; October 3, 1903.)

**Electric cables—**

Department's instructions of February 19, 1901 (T. D. 22826), extended to cover electric cables manufactured by the General Electric Company, of Schenectady, N. Y., in part from imported lead. (T. D. 23943; August 21, 1902.)

**Electric elevator engines—**

Drawback on electric elevator engines complete, manufactured by the Otis Elevator Company, of New York, N. Y., the motors of which are imported, and the winding machinery and bedplates, or other parts required to make a complete engine, are of domestic manufacture. (T. D. 21134; May 12, 1899.)

Treasury decision 21134, of May 12, 1899, extended to include electric elevator engines manufactured by the Otis Elevator Company, of New York, N. Y., in which imported switches and controllers have been used. (T. D. 23288; September 26, 1901.)

**Electric generators, turbo.** (See Turbo-electric generators.)

**Electric lamps, incandescent.** (See Incandescent electric lamps.)

**Electric-motor trucks—**

Drawback on electric-motor trucks, in the manufacture of which, by the J. G. Brill Company, of Philadelphia, Pa., imported roller or ball bearings and journals are used. (T. D. 20137; October 6, 1898.)

**Drawback on—Continued.****Electric storage batteries—**

Drawback on electric storage batteries manufactured by the Electric Storage Battery Company, of Philadelphia, Pa., in part from refined lead produced from base bullion. (T. D. 24058; November 19, 1902.)

Extension of T. D. 24058 to electric storage batteries manufactured by the Electric Storage Battery Company, of Philadelphia, Pa., from imported lead and antimony. (T. D. 24404; May 2, 1903.)

**Electrical apparatus—**

Drawback on electrical apparatus known as generators, motors, alternators, commutators, armatures, and rheostats; also on mica made into sheets, plates, and other forms manufactured by the General Electric Company, of Schenectady, N. Y. (T. D. 23268; September 9, 1901.)

Department's instructions of September 9, 1901 (T. D. 23268), extended to cover electrical apparatus manufactured by Westinghouse Electric and Manufacturing Company, of Pittsburg, Pa., with the use of imported unmanufactured or rough-trimmed mica. (T. D. 24045; November 11, 1902.)

**Elevator engines, electric.** (See Electric elevator engines.)

**Enamel, hard-shell.** (See Hard-shell enamel.)

**Enameled calfskins—**

Drawback on enameled calfskins manufactured by Robert H. Foerderer, of Philadelphia, Pa., from imported unmerchable skins. (T. D. 23815; June 23, 1902.)

**Engines, oil and gas.** (See Refrigerating machines, etc.)

**Envelope gum, gold gum, and mica pulp—**

Drawback on envelope gum, gold gum, and mica pulp manufactured by the National Gum and Mica Company, of New York, N. Y., in part with the use of imported dextrin and potato starch. (T. D. 24837; December 21, 1903.)

**Ethel chloride.** (See Antidolorin.)

**Expectorant, alterative, carminative balsam, etc.—**

Drawback on articles manufactured by Dr. D. Jayne & Son, of Philadelphia, Pa., in part from imported alcohol. (T. D. 24235; February 20, 1903.)

**Exportations to Mexico—**

Section 30, act of 1897, not restricted by section 3015, Revised Statutes, the limiting provisions of which were not preserved in section 3019, Revised Statutes, of which section 30 is an enlargement. Exportations to Mexico with benefit of drawback subject to provisions of articles 1160-1163, 719, Customs Regulations of 1899. (T. D. 23012; May 2, 1901.)

**Extract of wool—**

Drawback on extract of wool, or wool grease, manufactured by the Arlington Mills, of Lawrence, Mass., by degreasing wool, wholly imported, with the use of naphtha, the extracted grease having been subsequently subjected to a cleansing and refining process. (T. D. 22443; August 20, 1900.)

**Farriers' tools.** (See Crucible steel, etc.)

**Favorite almond paste.** (See Almond paste, Favorite.)

**Fels naphtha soap—**

Drawback on naphtha soap manufactured by Fels & Co., of Philadelphia, Pa., partly from imported tallow. (T. D. 24001; October 14, 1902.)

**Felts, etc., made of wool—**

Drawback on paper makers' felts and jackets manufactured wholly from imported wool. (T. D. 19120; March 22, 1898.)

**Drawback on—Continued.****Field rollers—**

Drawback on field rollers manufactured by A. Buch's Sons, of Elizabethtown, Pa., in part from steel plates made from imported steel slabs or billets. (T. D. 24749; October 27, 1903.)

**Films, dry plates, and photographic paper—**

Drawback on transparent negative films, dry plates, and photographic paper manufactured, respectively, with the use wholly of imported glass, or of paper imported either in the plain state or baryta coated, all having been subjected to the sensitizing process by the application of an emulsion in which imported gelatin entered as an ingredient. (T. D. 22827; February 19, 1901.)

**Fire extinguishers—**

Drawback on Boron fire extinguishers manufactured by C. S. Mott & Co., of New York, N. Y., from imported steel cylinders. (T. D. 19372; May 21, 1898.)

**Fire plugs—**

Drawback on fire plugs manufactured by the Florence Iron Works, of Philadelphia, Pa., from imported pig iron and scrap therefrom, mixed with certain domestic materials. (T. D. 24169; January 19, 1903.)

**Fish nets—**

Drawback on fish nets manufactured by the Barbour Flax Spinning Company, of New York, N. Y., made wholly from imported flax yarn and the selvaging from imported cotton. (T. D. 21119; May 10, 1899.)

**Flock—**

Drawback on flock manufactured by L. A. Levy, of New York, N. Y., from imported fur and wool waste. (T. D. 20573; January 20, 1899.)

**Fly paper. (See Sticky fly paper.)****Food choppers, etc.—**

Drawback on food choppers, meat choppers, coffee mills, sad irons, and other articles manufactured by the Enterprise Manufacturing Company of Pennsylvania, of Philadelphia, Pa., in part from imported pig iron. (T. D. 24711; October 9, 1903.)

**Foods and condiments—**

Drawback on ketchup, preserved fruits, and other foods and condiments manufactured by the H. J. Heinze Company, of Pittsburg, Pa., with refined imported cane sugar. (T. D. 24357; April 13, 1903. T. D. 24475; June 10, 1903.)

**Forest flower cologne—**

Drawback on Forest Flower cologne manufactured by the Austen Manufacturing Company, of Oswego, N. Y., with the use of imported alcohol. (T. D. 23941; August 20, 1902.)

**French varnish. (See Varnish.)****Frogs. (See Crossings, frogs, and switches.)****Fur hats, stiff. (See Stiff fur hats.)****Fur skins. (See Dyed fur skins.)****Galvanized-iron pipe—**

Drawback on galvanized-iron pipe manufactured by Wm. P. Cook & Co., of New York, N. Y., in the manufacture of which imported plain ungalvanized iron pipe is used. (T. D. 22788; February 6, 1901.)

**Galvanized sheets and roofing. (See Black sheets and roofing, etc.)****Gas and water pipes and railway cars, or parts of railway cars—**

Drawback on gas and water pipes and railway cars, or parts of railway cars manufactured by the American Car and Foundry Company, of New York, N. Y., from imported pig and scrap iron, steel billets, and castings. (T. D. 24350; April 13, 1903.)

**Drawback on—Continued.****Gasoline cycles and carriages—**

Drawback on Orient gasoline motor cycles and carriages manufactured by Waltham Manufacturing Company, in which imported motors are used. (T. D. 23011; May 2, 1901.)

**Gear planers—**

Drawback on gear planers manufactured by the Gleason Tool Company (Gleason Works), of Rochester, N. Y., from a mixture of 80 per cent imported and 20 per cent domestic pig iron. (T. D. 24253; February 21, 1903.)

**Ginger ale and root beer.** (See Root beer and ginger ale.)**Ginger ale, extract.** (See Concentrated ginger-ale extract.)**Glacier antifriction metal—**

Drawback allowed on exportation of "glacier antifriction metal" manufactured by the Stirling Metal Company, of New York, N. Y., from a mixture of lead and with other materials, nondutiable. (T. D. 22033; February 26, 1900.)

**Glazed leather—**

Drawback on glazed and finished leather manufactured by Schoellkopf & Co., wholly from imported East India tanned skins. (T. D. 24133; January 6, 1903.)

**Glazed window sash and doors—**

Drawback on glazed window sash and doors manufactured by A. Roberson & Son, of Binghamton, N. Y., with the use of imported glass. (T. D. 24031; October 31, 1902.)

Amendment of regulations of December 16, 1899, and October 31, 1902. (T. D. 24386; April 25, 1903.)

**Glove leather—**

Drawback on glove leather manufactured by Edgar W. Starr, of Gloversville, N. Y., wholly from tanned and dressed leather imported "in the white." (T. D. 23494; January 29, 1902.)

**Glucose sugar—**

Drawback on exportation of glucose sugar manufactured by Heyl Brothers, of Philadelphia, Pa., from cane sirups produced from imported raw sugar and domestic glucose. (T. D. 22811; February 13, 1901.)

**Glue powder.** (See Comminuted or glue powder.)**Glycerin, refined—**

Samples of refined glycerin entered for drawback under T. D. 17355 to be taken as ordered by the collector. (T. D. 21005; April 14, 1899.)

Extension of T. D. 17355 of August 1, 1896, and T. D. 21005 of April 14, 1899, to refined glycerin manufactured from imported crude glycerin by Harshaw, Fuller & Goodwin Company, of Cleveland, Ohio. (T. D. 24552; July 7, 1903.)

Extension of T. D. 17355 of August 1, 1896, and T. D. 21005 of April 14, 1899, to cover refined glycerin manufactured wholly from imported crude glycerin by the Cudahy Packing Company, of South Omaha, Nebr. (T. D. 24693; October 2, 1903.)

**Goblin art drapery.** (See Art drapery.)**Gold leaf, ribbon.** (See Ribbon gold leaf.)**Gold-medal sweepers—**

Drawback on gold-medal sweepers manufactured by the Bissell Carpet Sweeper Company for exportation under T. D. 13831. (T. D. 24338; April 7, 1903.)

**Governors for steam engines.** (See Steam-engine governors.)

**Drawback on—Continued.****Graphitized carbon articles—**

Drawback on imported carbon articles graphitized by the International Acheson Graphite Company, of Niagara Falls, N. Y. (T. D. 24600; August 1, 1903.)

**Grease.** (See Vacuum special hard grease, No. 3.)

**Gum confectionery—**

Drawback on candy known as "gum goods" manufactured by George Anspach, of Jersey City, N. J. (T. D. 21946; January 24, 1900.)

**Gum, envelope.** (See Envelope gum, etc.)

**Hack saws—**

Drawback on hack saws manufactured by the West Haven Manufacturing Company, of New Haven, Conn., wholly with the use of imported steel. (T. D. 24528; June 29, 1903.)

**Hard-shell enamel—**

Drawback on hard-shell enamel manufactured by the Hamrick Tank and Barrel Hard-Shell Enameling Company, of Philadelphia, Pa., in part from imported alcohol. (T. D. 23894; July 24, 1902.)

**Harmonophones, Clover—**

Drawback on Clover harmonophones manufactured by Strauss, Sachs & Co., of New York, N. Y., in part from imported harmonicas. (T. D. 22455; August 24, 1900.)

**Harrows.** (See Hayrakes, etc.)

**Harvesting implements—**

Extension of T. D. 24313 of March 28, 1903, to harvesting implements manufactured by other divisions of the International Harvester Company in part from imported pig iron and steel billets. (T. D. 24454; June 2, 1903.)

**Hats—**

Drawback on bleached hats or on hats which have been bleached, blocked, and trimmed ready for wear manufactured by Bornn & Co., of New York, N. Y., wholly with the use of imported Panama, palm, or Peruvian hat bodies. (T. D. 23596; March 15, 1902.)

Drawback on ladies' and children's straw, fur, and stitched hats, and bleached and dyed straw braid, manufactured wholly or in part from imported materials by Phipps & Atchison, of New York, N. Y. (T. D. 24295; March 18, 1903.)

Drawback on soft and stiff fur hats for men and boys, manufactured by the Hawes Von Gal Company, Incorporated, of Danbury, Conn., from bodies made from imported materials in combination with imported trimmings. (T. D. 24317; March 31, 1903.)

Extension of T. D. 24317 of March 31, 1903, to men's, boys', and women's soft fur felt hats manufactured by the Waring Hat Manufacturing Company, of Yonkers, N. Y., from imported materials. (T. D. 24574; July 18, 1903.)

**Hats, straw.** (See Straw hats.)

**Hayrakes, hay tedders, harrows, and reapers—**

Drawback on hayrakes, hay tedders, harrows, and reapers manufactured by D. M. Osborne & Co., of Auburn, N. Y., in part with the use of imported steel billets. (T. D. 24680; September 23, 1903.)

**Hemaboloids, kola-cardinettes, and borolyptol—**

Drawback on hemaboloids, kola-cardinettes, and borolyptol manufactured by Palisade Manufacturing Company, of Yonkers, N. Y., with the use of no other than imported alcohol. (T. D. 24212; February 7, 1903.)

**Hinges.** (See Butts and hinges.)

**Drawback on—Continued.****Honey sirup—**

Drawback on honey sirup manufactured by Stromeier & Metzell, of Philadelphia, Pa., from imported granulated or crystal sugars, or refined sugars produced from imported raw sugar, combined with imported honey. (T. D. 24008; October 17, 1902.)

Drawback on honey sirup manufactured by Wiseman & Wallace, of Philadelphia, Pa., from imported granulated or crystal sugars, or sugars refined from imported raw sugars, and imported honey. (T. D. 22797; February 9, 1901.)

**Horse blankets—**

Drawback allowed on exportation of horse blankets manufactured by L. C. Chase & Co., of Boston, Mass., in part from imported jute sacking, hemp sacking, and tilting cloth in the piece. (T. D. 22044; February 28, 1900.)

**Horsenails—**

Drawback on horsenails manufactured by the Capewell Horsenail Company, of Hartford, Conn., wholly from imported Swedish steel-nail rods. (T. D. 23861; July 11, 1902.)

Extension of T. D. 23861 of July 11, 1902, to horsenails manufactured by W. M. Mooney & Co., of Ausable Chasrn, N. Y., from imported Swedish steel-nail rods. (T. D. 24491; June 16, 1903.)

**Horseshoes.** (See Steel horseshoes.)**Hose, hydraulic.** (See Hydraulic hose.)**Hubs—**

Drawback on hubs manufactured by the Ogdensburg Hub and Spoke Company, wholly from imported elm blocks. (T. D. 23183; July 19, 1901.)

**"Hundred Best Pictures."** (See Publication "The Hundred Best Pictures.")**Hydrate of alumina—**

Drawback on hydrate of alumina manufactured by Merrimac Chemical Company, of Boston, Mass., wholly from imported French bauxite. (T. D. 23832; July 1, 1902.)

**Hydraulic hose—**

Drawback on flax or linen hydraulic hose manufactured by the Eureka Fire Hose Company, of New York, N. Y., wholly from imported flax or linen yarns. (T. D. 20252; October 28, 1898.)

Department's instructions of October 28, 1898 (T. D. 20252), providing rate of drawback on flax or linen hydraulic hose, extended to cover brand known as "Premier," manufactured by Eureka Fire Hose Company. (T. D. 23105; June 10, 1901.)

**Hydraulic jacks—**

Drawback on hydraulic jacks manufactured by Philip S. Justice & Co., of Philadelphia, Pa., from imported seamless steel tubing. (T. D. 23858; July 9, 1902.)

**Hydraulic machinery.** (See Pumps.)**Hypophosphite of lime, soda, and potash—**

Drawback on hypophosphite of lime, soda, and potash manufactured by the Mallinckrodt Chemical Works, of St. Louis, Mo., partly from imported phosphorus. (T. D. 23369; November 21, 1901.)

Drawback on hypophosphite of lime, soda, potash, manganese, ammonium, and iron manufactured by the Mallinckrodt Chemical Works, of St. Louis, Mo., with use of imported phosphorus. (T. D. 24180; January 23, 1903.)

**Improved butter color.** (See Diamond dyes and improved butter color.)

**Drawback on—Continued.**

**Incandescent electric lamps—**

Drawback on exportations of incandescent electric lamps manufactured by the Edison Electric Light Company, of Schenectady, N. Y. (T. D. 20254; October 28, 1898.)

**Innersoling.** (See Victor innersoling.)

**Iron paving blocks and brake shoes—**

Drawback on iron paving blocks and brake shoes manufactured for account of W. M. Greenwood, of New York, N. Y., wholly from imported pig iron. (T. D. 23877; July 17, 1902.)

Department's instructions of July 17, 1902 (T. D. 23877), establishing rate for allowance of drawback on iron paving blocks, amended so as to provide for wastage of 5 per cent. (T. D. 24122; December 29, 1902.)

**Iron pulleys—**

Drawback on iron pulleys manufactured by the Yale & Towne Manufacturing Company, of New York, N. Y., with the use of imported chains. (T. D. 24450; May 29, 1903.)

**Isinglass plaster—**

Drawback on silk isinglass plaster manufactured by Johnson & Johnson, of New Brunswick, N. J., with the use of imported silk. (T. D. 24029; October 31, 1902.)

**Japans.** (See Black varnishes.)

**Kegs.** (See Casks and kegs.)

**Kid crosses—**

Drawback on kid crosses manufactured from imported kid skins with the hair on by processes of cleaning, resewing, dyeing, and finishing. (T. D. 19291; April 29, 1898.)

**King's Windsor asbestos cement—**

Drawback on King's Windsor asbestos cement manufactured by J. B. King & Co., of New York, N. Y., in part from imported rock plaster. (T. D. 23312; October 19, 1901.)

**Knit underwear—**

Drawback on knit underwear manufactured by the Hay & Todd Manufacturing Company, of Ypsilanti, Mich., from imported worsteds. (T. D. 23507; February 6, 1902.)

**Kola cardinettes, hemaboloids, and borolyptol.** (See Hemaboloids, etc.)

**Lacing, rawhide cut.** (See Rawhide cut lacing.)

**Ladies' dress skirts—**

Drawback on ladies' dress skirts manufactured by Levison Bros. & Co., of New York, N. Y., wholly from goods imported in the piece. (T. D. 20631; January 31, 1899.)

**Ladies' footwear.** (See Ladies' shoes, etc.)

**Ladies' garments—**

Drawback on garments or parts of garments intended for ladies' wear, imported in an unfinished and plain state, and afterwards embroidered by the use of stamped designs, etc. (T. D. 21017; April 18, 1899.)

**Ladies' shoes, etc.—**

Drawback on ladies', misses', children's, and infants' boots, shoes, and slippers manufactured by Laird, Schober & Co., of Philadelphia, Pa., in part from imported patent and wax calfskins. (T. D. 18953; February 10, 1898.)

**Drawback on—Continued.****Ladies' shoes, etc.—Continued.**

Drawback on shoes, slippers, etc., manufactured by Laird, Schober & Co., of Philadelphia, Pa., from imported patent and wax calfskins. (T. D. 20148; October 11, 1898.)

Drawback on ladies' footwear, consisting of boots, Oxford ties, and slippers manufactured by Wichert & Gardiner, of Brooklyn, N. Y. (T. D. 22961; April 15, 1901. T. D. 24771; November 11, 1903.)

Department's decision of April 15, 1901 (T. D. 22961), extended to ladies' footwear manufactured by the Edwin C. Burt Company, of Brooklyn, N. Y. (T. D. 23307; October 12, 1901.)

Department's instructions of April 15, 1901 (T. D. 22961), extended to cover ladies' footwear manufactured by the George E. Keith Company, of Campello, Mass. (T. D. 23335; October 29, 1901.)

Department's decision of April 15, 1901 (T. D. 22961), extended to cover boots, Oxford ties, and slippers manufactured with the use of imported uppers. (T. D. 23945; August 23, 1902.)

Department's instructions of April 15, 1901 (T. D. 22961), extended to ladies' footwear, consisting of boots, Oxford ties, and slippers manufactured by A. E. Little & Co., of Lynn, Mass., in part from imported patent calf and enamel leather. (T. D. 23704; May 8, 1902.)

Department's instructions of April 15, 1901 (T. D. 22961), and of May 8, 1902 (T. D. 23704), extended to women's footwear manufactured by A. E. Little & Co., of Lynn, Mass., in part from imported Heyl patent calf leather and imported sole leather. (T. D. 24569; July 15, 1903.)

**Ladies' slippers (see, also, Ladies' shoes, etc.)—**

Drawback on ladies' slippers manufactured by Wichert & Gardiner, of Brooklyn, N. Y., in part from imported vamps. (T. D. 23803; June 16, 1902.)

**Ladies' vests—**

Drawback on exportation of ladies' all-schappe silk vests manufactured by Julius Kayser & Co., of New York, N. Y., wholly from imported spun or schappe silk, and of ladies' plaited vests manufactured of spun or schappe silk and domestic cotton. (T. D. 22165; April 18, 1900.)

**Lag screws. (See Railroad spikes, etc.)****Lano-kolo—**

Drawback on lano-kolo manufactured by Swan & Finch Company, of New York, N. Y., with the use of wool grease wholly imported. (T. D. 24277; March 7, 1903.)

**Lard compound—**

Drawback on lard compound manufactured in part from imported oleostearin. (T. D. 23413; December 14, 1901.)

Department's decision of December 14, 1901 (T. D. 23413), amended to cover lard compounds manufactured with the use of imported tallow or lard, or both. (T. D. 24094; December 13, 1902.)

**Lead—**

Drawback on imported lead used in counterbalancing driving wheels manufactured by Baldwin Locomotive Works (Burnham, Williams & Co.), of Philadelphia, Pa. (T. D. 22792; February 7, 1901.)

Drawback on various articles manufactured by Selby Smelting and Lead Company from lead produced in a bonded smelter.—Rates on pig lead and shot. (T. D. 19670; July 19, 1898.)

**Lead, antimonial. (See Antimonial lead.)**



**Drawback on—Continued.****Lead cables—**

Verification by Government chemists of the claims in drawback entries as to the amount of lead used in the manufacture of exported cables should be based on "commercially" pure lead. (T. D. 23024; May 7, 1901.)

**Lead pipe and sheet lead—**

Drawback on lead pipe and sheet lead manufactured by Tatham & Bros., of New York, N. Y., in the manufacture of which no other than imported lead is used. (T. D. 23123; June 14, 1901.)

**Lead products—**

Drawback on articles manufactured from lead produced in bond from imported ores can not exceed the duty paid on a quantity of such lead equal to the weight of the exported articles. (T. D. 20934; March 31, 1899.)

**Lead traps and bends—**

Drawback on lead traps and bends manufactured by Tatham & Bros., of Philadelphia, Pa., and New York, N. Y., in part from imported pig lead. (T. D. 24750; October 27, 1903.)

**Leather—**

Drawback on exportation of leather manufactured from imported hides. (T. D. 19427; circular 95, June 2, 1898.)

**Leather belting—**

Drawback on leather belting manufactured from belting butts made from imported rawhides. (T. D. 22803; February 12, 1901. T. D. 23567; March 5, 1902.)

Drawback on leather belting manufactured from imported leather butts by the Jewell Belting Company, of Hartford, Conn. (T. D. 24545; July 6, 1903.)

**Leather centers and sides—**

Drawback on centers and sides manufactured by Fayerweather & Ladew, of New York, N. Y., from imported leather butts. (T. D. 24414; May 5, 1903.)

**Leather—Tannery record—**

Circular 95, of June 2, 1898 (T. D. 19427), supplemented by form of tannery record. (T. D. 22665; December 11, 1900.)

**Linseed oil—**

Regulations of August 1, 1896 (T. D. 17355), applied in the liquidation of entries covering exportations of linseed oil made from linseed imported under act of 1897. (T. D. 22405; August 2, 1900.)

Drawback on oil cake manufactured from linseed imported before August 28, 1894, but withdrawn from warehouse after that date.—Department's decision of January 31, 1896 (T. D. 16716), revoked. (T. D. 22845; February 28, 1901.)

**Linseed oil and linseed-oil cake—**

Drawback on linseed oil and linseed-oil cake manufactured in the United States from imported linseed is properly distributable between these two products in proportion to their values and not in proportion to their weights. (T. D. 19323; May 9, 1898.)

**Litharge. (See White lead, red lead, etc.)****Loaded paper shells—**

Drawback on loaded paper shells for fireworks display manufactured by the Pain Manufacturing Company, of New York, N. Y., with the use of imported Japanese paper shells. (T. D. 24508; June 23, 1903.)

**Locomotive appliances (see, also, Steam sanding devices)—**

Drawback on exportation of locomotives in the manufacture of which imported appliances, such as injectors, air brakes, water gauges, and clack boxes, are used and permanently attached thereto. (T. D. 22810; February 13, 1901.)

**Drawback on—Continued.****Locomotive appliances—Continued.**

Drawback on imported metallic packing or rubber buffer springs used in the manufacture of locomotives by Burnham, Williams & Co., of Philadelphia, Pa. (T. D. 20966; April 6, 1899.)

Drawback on locomotive parts known as bars, wrist pins, stay bolts, and piston rods manufactured by Burnham, Williams & Co., of Philadelphia, Pa., wholly from imported Taylor iron. (T. D. 20936; March 31, 1899.)

Drawback on water gauges of locomotives built by the Baldwin Locomotive Works, of Philadelphia, Pa. (T. D. 20935; March 31, 1899.)

**Locomotive boilers—**

Drawback on locomotive boilers manufactured by the Baldwin Locomotive Works, of Philadelphia, Pa., in part from imported flexible stay bolts. (T. D. 22090; March 17, 1900.)

Department's decision of March 17, 1900 (T. D. 22090), superseded. (T. D. 23077; May 29, 1901.)

**Locomotive parts (see, also, Locomotive appliances)—**

Extension of T. D. 20936 of March 31, 1899, to cover exportations of similar parts manufactured by the American Locomotive Company. (T. D. 24200; February 3, 1903.)

**Locomotives—**

Drawback on locomotives built by the Baldwin Locomotive Works, of Philadelphia, Pa., in the construction of which imported tender wheels on axles have been used. (T. D. 22089; March 17, 1900.)

Drawback on locomotives built by the Baldwin Locomotive Works, of Philadelphia, Pa., in the construction of which imported clack boxes are used. (T. D. 22630; November 23, 1900.)

Drawback on locomotives made by Burnham, Williams & Co., of Philadelphia, Pa., with the use of driving and engine and tender truck axles, connecting and piston rods, wrist pins, and guides, manufactured by the Standard Steel Company, of Burnham, Pa., from imported steel blooms. (T. D. 24418; May 7, 1903.)

**Lubricating oils—**

Drawback on lubricating oils manufactured by an admixture of imported degrass or brown wool grease with a lubricating product of domestic petroleum. (T. D. 20632; January 31, 1899.)

**Machine bolts. (See Railroad spikes, etc.)****Marble articles—**

Drawback on marble slabs, plumbers' slabs, columns, capitals, moldings, etc., of marble manufactured by the Evans Marble Company, of Baltimore, Md., from marble imported in blocks, rough or squared only. (T. D. 20569; January 19, 1899.)

**Marine cable—**

Department's instructions of August 1, 1896 (T. D. 17355), providing a rate for allowance of drawback on wire rope, extended to cover marine cable manufactured by the Safety Insulated Wire and Cable Company, of New York, N. Y. (T. D. 24041; November 7, 1902.)

**Matches and match blocks—**

Drawback on matches and match blocks manufactured by the Diamond Match Company, of New York, N. Y., the latter wholly with the use of imported lumber, and the former from such lumber and imported glue, combined with other ingredients. (T. D. 23025; May 7, 1901.)

**Drawback on—Continued.****Mats.** (See Carpets, mats, and rugs.)**Men's and boys' footwear.** (See Shoes.)**Men's pants—**

Drawback on men's pants manufactured by Sweet, Orr & Co., of New York, N. Y., wholly from imported cloths of various kinds, qualities, and descriptions. (T. D. 21094; May 5, 1899.)

**Men's shoes.** (See Shoes.)**Mercerized or mercerized and dyed cotton yarns—**

Drawback on mercerized or mercerized and dyed cotton yarns manufactured by the William H. Lorimer's Sons Company, of Philadelphia, Pa. (T. D. 22394; July 28, 1900.)

**Mexico.** (See Exportations to Mexico.)**Micabeston plates, etc.—**

Drawback on micabeston plates, flexible micabeston, and micabeston cloth manufactured by Sills-Eddy Mica Company, of New York, N. Y., from imported sheet mica. (T. D. 22666; December 11, 1900.)

**Mica chimneys—**

Drawback on "kant krack" mica chimneys manufactured from imported cut and uncut mica by the North Carolina Mica Company. (T. D. 23071; May 24, 1901. T. D. 23086; June 3, 1901.)

**Mica pulp.** (See Envelope gum, etc.)**Mirror plates—**

Drawback on mirror plates manufactured by the United Bavarian Looking Glass Works, of New York, N. Y., with the use of imported polished cylinder glass. (T. D. 22639; November 28, 1900.)

Drawback on mirror plates manufactured by Semon, Bache & Co., of New York, N. Y., from imported polished cylinder glass. (T. D. 22354; July 16, 1900.)

**Mixed sirups—**

Drawback on mixed sirups manufactured by the Eastern Refining Company, of New York, N. Y., with the use in varying proportions of domestic glucose and sirup refined wholly from imported raw sugar. (T. D. 23625; March 31, 1902.)

**Molasses, refined—**

Drawback on refined molasses manufactured by N. W. Taussig & Co., of New York, N. Y., from imported raw molasses. (T. D. 21133; May 12, 1899.)

Department's instructions of May 12, 1899 (T. D. 21133), extended\* to cover refined molasses manufactured by the Eastern Refining Company, of New York, N. Y., from various grades of domestic and imported molasses. (T. D. 23893; July 24, 1902.)

Department's instructions of May 12, 1899 (T. D. 21133), amended so as to authorize the allowance of drawback on refined molasses manufactured in part from imported raw molasses. (T. D. 24252; February 21, 1903.)

Drawback on refined molasses manufactured by N. W. Taussig Company, of New York, N. Y., wholly or in part from imported raw molasses and sugar sirups made from imported raw sugar. (T. D. 24309; March 26, 1903.)

**Morphine sulphate or salts—**

Drawback on morphine sulphate or salts manufactured by the Mallinckrodt Chemical Works, of St. Louis, Mo., in whole or in part from Turkish or other imported crude opium. (T. D. 22397; July 30, 1900.)

**Drawback on—Continued.****Mowers and reapers—**

Drawback on mowers and reapers manufactured by Adriance, Platt & Co., of Poughkeepsie, N. Y., in part with the use of imported pig iron. (T. D. 24125; December 29, 1902.)

Department's regulation of December 29, 1902, authorizing drawback on mowers and reapers, hereby extended to binders, mowers, reapers, hay tedders, and hayrakes manufactured by D. M. Osborne & Co., of Auburn, N. Y. (T. D. 24124; December 29, 1902.)

**Mowers, etc.—**

Extension of T. D. 24125 to reapers, binders, mowers, and rakes manufactured by the International Harvester Company (Champion Division), of Springfield, Ohio. (T. D. 24313; March 28, 1903.)

**Naphtha soap.** (See Fels naphtha soap.)**Newfoundland cod oil—**

Drawback on Newfoundland cod oil manufactured by the Swan & Finch Company, of New York, N. Y., in part from imported crude cod oil. (T. D. 24791; November 21, 1903.)

**Nitroglycerin dynamite—**

Drawback on nitroglycerin dynamite manufactured in part from imported refined or crude glycerin. (T. D. 22290; June 16, 1900.)

**Noils.** (See Drawback, camel's-hair noils.)**Oakaline.** (See Russet blacking and oakaline.)**Oil and gas engines.** (See Refrigerating machines, etc.)**Oil and tallow compounds—**

Drawback on compounds manufactured by the Southern Cotton Oil Company, of New York, N. Y., in part from imported tallow and oleostearin. (T. D. 24741; October 24, 1903.)

**Oil barrels—**

Extension of T. D. 13475 to oil barrels manufactured by the Kentucky Refining Company, of Louisville, Ky., and bound with hoops made from imported hoop steel. (T. D. 24385; April 25, 1903.)

**Oil Cake.** (See Linseed oil.)**Oils, burning.** (See Burning oils.)**Orange mineral.** (See White lead, red lead, etc.)**Paine's celery compound—**

Drawback on Paine's celery compound manufactured by the Wells & Richardson Company, of Burlington, Vt., in the manufacture of which no other than imported alcohol is used. (T. D. 22608; November 15, 1900.)

**Panama hats—**

Drawback on Panama hats finished by Jacob J. Seeds & Co., of Philadelphia, Pa. (T. D. 24196; January 30, 1903.)

Extension of T. D. 24196 of January 30, 1903, to Panama hats finished by L. Wiggins & Co., of San Francisco, Cal. (T. D. 24538; July 2, 1903.)

Extension of T. D. 24196 of January 30, 1903, to Panama hats manufactured by Leo Galitzki, of Chicago, Ill. (T. D. 24634; August 25, 1903.)

**Panopepton—**

Drawback on panopepton manufactured by Fairchild Bros. & Foster, of New York, N. Y., in the preparation of which is used sherry wine, wholly imported, combined with certain domestic ingredients. (T. D. 23644; April 3, 1902.)

**Drawback on—Continued.****Paper—**

Drawback on newspaper or other kinds and descriptions of paper manufactured in whole or in part from imported materials known as "china clay or kaolin," "mechanically ground wood pulp," and "chemical wood pulp, unbleached" or "bleached." (T. D. 22442; August 20, 1900.)

Drawback on paper manufactured by the Everett Pulp and Paper Company from imported china clay. (T. D. 19956; August 27, 1898.)

**Paper-backed foil—**

Drawback on paper-backed foil manufactured by Lehmaier, Schwartz & Co., of New York, N. Y., with the use of domestic paper and foil made of lead or lead and tin combined, wholly imported. (T. D. 23014; May 3, 1901.)

Drawback on paper-backed foil manufactured by the Conly Foil Company, of New York, N. Y., with the use of domestic paper and foil made of lead or lead and tin combined, wholly imported. (T. D. 24762; November 6, 1903.)

**Paper shells, loaded.** (See Loaded paper shells.)

**Parasols.** (See Umbrellas and parasols.)

**Paving blocks.** (See Iron paving blocks and brake shoes.)

**Peptonoids—**

Drawback on liquid peptonoids, iodo-peptonoids, and liquid peptonoids with creosote, manufactured by the Arlington Chemical Company, of Yonkers, N. Y., in part from alcohol. (T. D. 24712; October 10, 1903.)

**Petroleum barrels—**

Drawback on petroleum barrels manufactured by the Atlantic Refining Company, of Philadelphia, Pa., in part from imported hoop steel. (T. D. 24022; October 23, 1902.)

Department's regulations of November 26, 1892 (T. D. 13475), extended to cover petroleum barrels manufactured by the Standard Oil Company, of New York, N. Y., in part from imported hoop steel. (T. D. 23905; July 28, 1902.)

**Petroleum, crude.** (See Crude petroleum.)

**Petroleum emulsion—**

Regulations of February 2, 1897 (T. D. 17763), covering drawback on petroleum emulsion, continued in force subject to new formula submitted. (T. D. 22233; May 16, 1900.)

**Philippine Islands, beer shipped to.** (See Beer.)

**Photographic paper (see, also, Films, etc.)—**

Drawback on sensitized photographic paper manufactured by the Nepera Chemical Company, of Nepera Park, N. Y., from imported plain or surface-coated photographic paper. (T. D. 20279; November 2, 1898.)

**Piano hammers—**

Drawback on piano hammers manufactured by Charles Pfriemer, of New York, N. Y. (T. D. 20429; December 16, 1898.)

Extension of T. D. 20429 of December 16, 1898, to piano hammers manufactured by David H. Schmidt, of New York, N. Y., with use of none but imported felt. (T. D. 24456; June 2, 1903.)

**Picture backing, pine.** (See Pine picture backing.)

**Piece goods, cotton.** (See Cotton piece goods.)

**Pig iron—**

Drawback on pig iron manufactured by the Buffalo Union Furnace Company, of Buffalo, N. Y., from imported and domestic iron ores. (T. D. 23576; March 8, 1902.)

**Drawback on—Continued.****Pig iron, steel billets, etc.—**

Drawback on pig iron, steel billets, steel rails, or steel fish plates manufactured by the Maryland Steel Company, of Sparrow Point, Md., from a mixture of imported and domestic iron ores, spiegeleisen, or ferromanganese. (T. D. 20400; December 7, 1898.)

Drawback on pig iron, spiegeleisen, or ferromanganese manufactured by the Maryland Steel Company, of Sparrow Point, Md., from a mixture of imported and domestic ores; also of steel products such as ingots, blooms, slabs, billets, rails, fish plates, and tin-plate bars.—Department's decision of December 7, 1898 (T. D. 20400), rescinded. (T. D. 22890; March 16, 1901.)

**Pig lead—**

Drawback on pig lead produced from a combination of imported and domestic lead-bearing ores by Consolidated Kansas City Smelting and Refining Company.—Opinion of Attorney-General. (T. D. 19850; August 10, 1898.)

**Pig lead, shot, etc.—**

Drawback on various articles manufactured by Selby Smelting and Lead Company from pig lead produced in a bonded smelter.—No drawback on pig lead produced in bonded smelter. (T. D. 24010; October 21, 1902.)

**Pim-olas—**

Drawback on pim-olas manufactured by the Seville Packing Company, of New York, N. Y., from wholly imported olives and sweet red peppers. (T. D. 22655; December 5, 1900.)

**Pineapples. (See Sliced pineapples.)****Pine picture backing—**

Drawback on pine picture backing manufactured by the Dwight Lumber Company, of Detroit, Mich., from imported pine lumber. (T. D. 23876; July 17, 1902.)

**Pipes. (See Gas and water pipes, etc.)****Pitch, heavy and light oil—**

Drawback on pitch, heavy oil and light oil, manufactured by the National Coal Tar Company, of Boston, Mass., from coal tar produced from imported coal by the New England Gas and Coke Company, of Boston, Mass. (T. D. 24557; July 14, 1903.)

**Plaster, isinglass. (See Isinglass plaster.)****Plaster of paris—**

Drawback on plaster of paris made from rock plaster or crude gypsum. (T. D. 20184; October 18, 1898.)

**Plisses brilliant—**

Drawback on plisses brilliant or plisses favrille manufactured by the Kursheedt Manufacturing Company, of New York, N. Y., wholly from imported silk brilliant. (T. D. 22789; February 6, 1901.)

**Porcelain-lined tin cans—**

Drawback on porcelain-lined tin cans manufactured by the American Can Company, the interior consisting of imported porcelain parts and the exterior of tin plate, either imported or domestic. (T. D. 23820; June 25, 1902.)

**Porous alum, concentrated alum, and C. P. sulphate of alumina. (See Alum, etc.)****Potassium, cyanide of. (See Cyanide of potassium.)****Pouncing paper—**

Drawback on pouncing paper manufactured by Herman Behr & Co., of New York, N. Y., in the manufacture of which only imported glue is used. (T. D. 22335; July 9, 1900.)

**Drawback on—Continued.**

**Preservaline—**

Drawback on preservaline manufactured by the Preservaline Manufacturing Company, of New York, N. Y. (T. D. 22398; July 31, 1900.)

**Press copying books—**

Drawback on press copying books manufactured by H. C. Davison & Co., of New York, N. Y., in the manufacture of which no other than imported copying paper is used. (T. D. 22898; March 20, 1901.)

Department's instructions of March 20, 1901 (T. D. 22898), extended to cover press copying books manufactured by Boorum & Pease Company, of New York, N. Y. (T. D. 23904; July 28, 1902.)

Department's instructions of March 29, 1901 (T. D. 22898), establishing rate of drawback on press copying books extended to books manufactured by S. E. & M. Vernon, of New York, N. Y. (T. D. 23106, June 10, 1901.)

**Preventina—**

Drawback on preventina manufactured by Scott & Bowne, of New York, N. Y., in part with the use of alcohol and chemically pure glycerin wholly imported. (T. D. 22900; March 20, 1901.)

Drawback on preventina, an antiseptic medicinal preparation manufactured by Scott & Bowne, of New York, N. Y., in part with the use of alcohol and chemically pure glycerin. (T. D. 23605; March 20, 1902.)

**Printed cotton cloth—**

Drawback on printed cotton cloth manufactured from bleached cotton cloth by the Queen Dyeing Company, of Providence, R. I. (T. D. 23297; October 3, 1901.)

**Publication "The Hunderd Best Pictures"—**

Drawback on the exportation of "The Hunderd Best Pictures" manufactured by the Trow Directory, Printing and Bookbinding Company, of New York, N. Y., for Charles Letts & Co., wholly with the use of imported prints of pictures. (T. D. 24838; December 21, 1903.)

**Pumps and hydraulic machinery—**

Drawback on pumps and hydraulic machinery manufactured by the Goulds Manufacturing Company, of Seneca Falls, N. Y., in part with the use of imported pig iron. (T. D. 24211; February 7, 1903.)

Drawback on pumps and pumping machinery manufactured in part from imported pig iron by the Deane Steam Pump Company, of Holyoke, Mass. (T. D. 24630; August 25, 1903.)

**Quebracho extract—**

Drawback on quebracho extract used in the manufacture of finished split leather by James Gormley, of Boston, Mass. (T. D. 24145; January 10, 1903.)

**Quilted goods—**

Drawback on quilted goods manufactured by the Excelsior Quilting Company, of New York, N. Y., in part from imported materials. (T. D. 23104; June 10, 1901.)

**Radiators—**

Drawback on radiators manufactured by the American Radiator Company, of Chicago, Ill., in part from imported pig iron and ferromanganese. (T. D. 24258; February 26, 1903.)

**Radiators, boilers, etc.—**

Drawback on exportation of radiators, boilers, steam traps, separators, and other articles manufactured by the A. A. Griffing Iron Company, of Jersey City, N. J., with the use of imported pig iron in combination with domestic material. (T. D. 24839; December 22, 1903.)

**Drawback on**—Continued.

**Rail joints.** (See Continuous rail joints.)

**Railroad cars**—

Drawback on railroad cars manufactured by the Middletown Car Works, of Middletown, Pa., with the use of imported wheels, axles, buffers, and drawsprings. (T. D. 24326; March 31, 1903.)

Extension of T. D. 11955 to railroad cars built by the American Car and Foundry Company (Jackson & Sharp Plant), of Wilmington, Del., in part from imported window glass. (T. D. 24403; May 2, 1903.)

**Railroad frogs, switches, etc.**—

Drawback on railroad crossings, frogs, and switches manufactured by William Wharton, jr., & Co., of Philadelphia, Pa. (T. D. 19122; March 22, 1898.)

**Railroad spikes, etc.**—

Drawback on boiler rivets, tank rivets, ship rivets, railroad spikes, dock spikes, machine bolts, blank bolts, carriage bolts, stud bolts, tap bolts, track bolts, coach screws, and lag screws manufactured by the American Iron and Steel Manufacturing Company, of Reading and Lebanon, Pa., from imported steel billets. (T. D. 24586; July 24, 1903.)

Drawback on tie rods, track bolts, and railroad spikes manufactured by the American Iron and Steel Manufacturing Company, of Reading and Lebanon, Pa., in part from imported scrap iron. (T. D. 24587; July 24, 1903.)

**Railway cars, or parts of.** (See Gas and water pipes, etc.)

**Railway layout**—

Drawback on frogs, girder crossings, and connecting straight and curved rails manufactured by the Lorain Steel Company, of Johnstown, Pa., in part from imported steel rails, the tongue switches, mates, etc., being of domestic materials. (T. D. 22066; March 10, 1900.)

Drawback on railway layouts manufactured by the Lorain Steel Company, of Johnstown, Pa., from imported steel rails, fish plates, and bolts. (T. D. 24226; February 12, 1903.)

Drawback on railway layouts manufactured by the New York Switch and Crossing Company, of Hoboken, N. J., from imported steel rails, fish plates, and bolts. (T. D. 24805; November 24, 1903.)

Drawback on railroad track frogs manufactured by the Sonora Railway Company, of Nogales, Ariz., in part from imported steel rails. (T. D. 24834; December 16, 1903.)

**Ralston cocoa.** (See Sweetened cocoa powder.)

**Ranges**—

Drawback on ranges manufactured by the Stamford Foundry Company, of Stamford, Conn., in part from imported pig iron. (T. D. 24452; May 29, 1903.)

**Rawhide cut lacing**—

Drawback on rawhide cut lacing manufactured by Chas. A. Schieren & Co., of New York, N. Y., wholly from imported arsenic-cured dried hides. (T. D. 23459; January 11, 1902.)

**Razors**—

Drawback on razors manufactured by A. L. Silberstein, of New York, N. Y., in part from imported razor blades. (T. D. 24672; September 21, 1903.)

**Razors, safety.** (See Sterling-silver cutlery, etc.)

**Ready roofing and asphalt cement**—

Drawback on ready roofing and asphalt cement manufactured by the Asphalt Ready Roofing Company, of New York, N. Y., in part from imported crude asphalt. (T. D. 24447; May 27, 1903.)



**Drawback on—Continued.****Reapers.** (See Hayrakes, etc.; Mowers and reapers.)**Red lead** (see, also, White lead, red lead, etc.)—

Drawback on red lead manufactured by John T. Lewis &amp; Bros. Company, of Philadelphia, Pa., wholly from imported pig lead. (T. D. 23948; August 26, 1902.)

**Red Rose chewing gum.** (See Chewing gum.)**Refined asphalt.** (See Asphalt, refined.)**Refined butter.** (See Butter, refined.)**Refined cod oil—**

Drawback on refined cod oil manufactured by the Swan &amp; Finch Company, of New York, N. Y., wholly from imported crude cod oil. (T. D. 22441; August 20, 1900.)

**Refined glycerin.** (See Glycerin, refined.)**Refined molasses.** (See Molasses.)**Refined zinc.** (See Zinc, refined.)**Refrigerating machines and oil and gas engines—**

Drawback on refrigerating machines and oil and gas engines manufactured by De La Vergne Refrigerating Machine Company, of New York, N. Y., in part from imported steel forgings. (T. D. 24740; October 23, 1903.)

**Renovated butter.** (See Butter, renovated.)**Ribbon gold leaf—**

Drawback on ribbon gold leaf manufactured by the W. H. Coe Manufacturing Company, of Providence, R. I., from imported gold leaf. (T. D. 22393; July 28, 1900.)

Drawback on ribbon gold leaf manufactured by the W. H. Coe Manufacturing Company, of Providence, R. I. Treasury decision 22393 of July 28, 1900, extended. (T. D. 22779; February 4, 1901.)

**Rice—**

Drawback on rice, rice meal, and "polish" manufactured by the National Rice Milling Company, of New York, N. Y. (T. D. 18923; February 4, 1898.)

Drawback on exportation of cleaned rice manufactured wholly from imported Siam paddy. (T. D. 19165; March 31, 1898.)

Drawback on products of uncleaned Japan rice manufactured by the National Rice Milling Company, of New York, N. Y. (T. D. 20539; January 17, 1899.)

Drawback on cleaned products of Patna rice, paddy or meal, and on uncleaned Japan and Bassein or Rangoon rice. (T. D. 21700; October 26, 1899. T. D. 21747; November 11, 1899.)

**Rock candy sirup—**

Drawback on rock candy sirup manufactured by the Standard Rock Candy Company, of Brooklyn, N. Y., in the manufacture of which no other than imported granulated sugar is used. (T. D. 22835; February 25, 1901.)

**Roofing and black sheets.** (See Black sheets and roofing, etc.)**Roofing, asbestos.** (See Asbestos roofing.)**Root beer and ginger ale—**

Drawback on root beer and ginger ale manufactured by the Charles E. Hires Company, of Philadelphia, Pa., in the manufacture of which was used refined sugar produced from imported raw cane sugar. (T. D. 22617; November 20, 1900.)

**Rough channel steel—**

Drawback on imported pieces of rough channel steel used in the manufacture of cross-ties. (T. D. 24651; September 4, 1903.)

**Drawback on—Continued.****Round wire and springs—**

Drawback on round wire and furniture and spiral springs manufactured by the Morgan Spring Company, of Worcester, Mass., from imported materials. (T. D. 24428; May 14, 1903.)

**Royal baking powder—**

Drawback on exportation of Royal baking powder manufactured by the Royal Baking Powder Company, of New York, N. Y., in part from bitartrate of potash produced wholly from imported argols or crude tartar. (T. D. 18819; January 17, 1898.)

**Rugs.** (See Carpets, mats, and rugs.)**Russet blacking and oakaline—**

Drawback on russet blacking and oakaline manufactured by the Boston Blacking Company in part from imported China clay, Indian reds, and chrome yellow dyes. (T. D. 22196; May 2, 1900.)

**Saccharine—**

Drawback on saccharine manufactured by the Verona Chemical Company, of Newark, N. J., in part from imported sulfamid and permanganate of potash. (T. D. 24708; October 8, 1903.)

**Sad irons—**

Drawback on sad irons manufactured by Bless & Drake, of Newark, N. J., in part from imported pig iron. (T. D. 24636; August 25, 1903.)

**Safety razors.** (See Sterling-silver cutlery, etc.)**Salmon, canned.** (See Canned salmon.)**Sarsaparilla.** (See Ayer's sarsaparilla.)**Scales—**

Drawback on scales manufactured in part from imported pig iron by the E. & T. Fairbanks Company, of St. Johnsbury, Vt. (T. D. 24710; October 9, 1903.)

**Seamless tubes—**

Drawback on "cold drawn" seamless tubes manufactured by Shelby Steel Tube Company, of Cleveland, Ohio, wholly from imported steel billets. (T. D. 22743; January 22, 1901.)

**Sewing machines complete—**

Drawback on sewing machines complete manufactured by the Dunlap Machinery Company (Limited), of New York, N. Y., the heads of which are imported, and the stands or other parts of which required to make a complete machine are of domestic manufacture. (T. D. 21135; May 12, 1899.)

Drawback on sewing machines made in part of castings manufactured by the New Home Sewing Machine Company, of Orange, Mass., from pig iron. (T. D. 24358; April 13, 1903.)

**Sheet lead.** (See Lead pipe and sheet lead.)**Ship rivets.** (See Railroad spikes, etc.)**Shirt waists, etc.—**

Drawback on ladies' shirt waists, misses' blouses, and men's shirts manufactured by Weil, Haskell & Co., of New York, N. Y. (T. D. 22796; February 8, 1901.)

**Shoes** (see, also, Ladies' shoes, etc.)—

Drawback on men's and boys' footwear manufactured by the Boyden Shoe Company, of Newark, N. J., with the use of sole leather produced from imported hides. (T. D. 23860; July 11, 1902.)

Drawback on men's shoes manufactured by George E. Keith Company, of Camphello, Mass., the outer soles, counters, heels, and top lifts of which are made from sole leather produced from imported hides. (T. D. 23240; August 17, 1901.)

**Drawback on—Continued.****Shoes—Continued.**

Department's instructions of August 17, 1901 (T. D. 23240), extended to shoes manufactured by the Frank E. White Company, of Brockton, Mass. (T. D. 23929; August 9, 1902.)

Drawback on men's shoes manufactured by Hathaway, Soule & Harrington, of New Bedford, Mass., with the use of sole leather produced from imported hides. (T. D. 23566; March 5, 1902.)

Department's instructions of April 15, 1901 (T. D. 22961), extended to cover shoes manufactured by Preston B. Keith Shoe Company, of Campello, Mass., with the use of imported dongola and sole leather. (T. D. 24000; October 14, 1902.)

Department's instructions of April 15, 1901 (T. D. 22961), extended to shoes manufactured by Helmers, Bettmann & Co., of Cincinnati, Ohio, in part from patent calf and wax calfskins wholly imported. (T. D. 24057; November 18, 1902.)

Department's decision of August 17, 1901 (T. D. 23240), extended to cover shoes manufactured by Field-Hazzard Company, of Brockton, Mass., in part from sole leather. (T. D. 23864; July 14, 1902.)

Drawback on shoes manufactured by Hussey & Hodgdon, of Haverhill, Mass., the soles and counters of which are made from sole leather produced from imported hides. (T. D. 23764; June 2, 1902.)

Drawback on shoes manufactured by C. N. Lancaster Shoe Company, in part from East India goatskins. (T. D. 23897; July 26, 1902.)

Drawback on shoes manufactured by Rice & Hutchins (Incorporated), with the use of sole leather produced from imported hides. (T. D. 23992; October 3, 1902.)

Drawback on men's footwear manufactured by L. C. Bliss & Co., of Boston, Mass., in part from patent calf, enameled leather, and dongola stock, wholly imported, and sole leather produced from imported hides. (T. D. 24040; November 6, 1902.)

Drawback on men's and boys' footwear, consisting of boots, Oxford ties, and slippers manufactured by the James A. Banister Company, of Newark, N. J., the uppers of which are made wholly from imported calf, patent calf, enameled, sealskin, or domestic leather, or a combination of the same, with the use further, in certain cases, of imported French calf as lining for boots. (T. D. 23380; December 2, 1901.)

Drawback on men's shoes manufactured by T. D. Barry & Co., of Brockton, Mass., the outer soles, slip taps, heels, and top lifts of which are made from sole leather produced from imported hides. (T. D. 24760; November 5, 1903.)

**Shot cartridges—**

Drawback on shot cartridges manufactured by the Winchester Repeating Arms Company, of New Haven, Conn., the shot entering into the manufacture of which is made from imported lead. (T. D. 22406; August 6, 1900.)

**Silk damasks—**

Drawback on silk damasks manufactured by the Vigilant Mills, of Philadelphia, Pa., in part from imported spun silk. (T. D. 23122; June 14, 1901.)

**Silk flags—**

Drawback on silk flags manufactured by A. S. Rosenthal & Fried, of New York, N. Y., from Japanese silk imported in the piece in the natural state. (T. D. 20577; January 21, 1899. T. D. 20663; February 1, 1899.)

**Silk trimmings, artificial.** (See Artificial silk trimmings.)

**Drawback on—Continued.****Silk velvets—**

Drawback on silk velvets manufactured by the Majestic Velvet Mills, of Hoboken, N. J., from imported cotton and schappe silk. (T. D. 24011; October 21, 1902.)

**Silks—**

Drawback on silks printed or dyed, or "weighted and finished," manufactured from pongee or habutai silks, imported in the piece in the natural or usual condition. (T. D. 21136; May 12, 1899.)

**Siphons—**

Drawback on siphons manufactured by Charles Walter & Son, of Stapleton (S. I.), N. Y., from imported glass bottles. (T. D. 24761; November 6, 1903.)

Extension of regulations of August 11, 1899, to siphons manufactured by S. Bernstein, of New York, N. Y., from imported glass bottles. (T. D. 24440; May 26, 1903.)

**Sirup—**

Drawback on sirup manufactured by the American Sugar Refining Company, of New Orleans, La., from a mixture of imported and domestic raw sugars. (T. D. 23570; March 6, 1902.)

Extension of T. D. 23570, of March 6, 1902, to sirup manufactured by the Pacific Coast Syrup Company, with the use of imported sirup, imported refined sugar, and sugar refined from imported raw sugar. (T. D. 24572; July 16, 1903.)

**Sirup of figs—**

Drawback on sirup of figs manufactured by the California Fig Syrup Company, of Louisville, Ky., in the manufacture of which no other than imported granulated sugar has been used. (T. D. 22859; March 7, 1901.)

Department's decision of March 7, 1901 (T. D. 22859), amended so as to grant an allowance of not to exceed 4.43 pounds granulated sugar per gallon of sirup. (T. D. 23428; December 18, 1901.)

**Sirups (see, also, Mixed sirups; Sugars and sirups)—**

Drawback on sirups under act of 1897.—Department circular 183 (T. D. 20174), dated October 12, 1898, amended. (T. D. 22227; April 18, 1900.)

**Skirt bindings—**

Drawback on brush skirt bindings dyed and finished, after manufacture in the gray, in Canada by the J. Henry Peters Company, of New York, N. Y. (T. D. 24432; May 18, 1903.)

**Sleeping cars—**

On exportation of sleeping cars manufactured by the Jackson & Sharp Company, of Wilmington, Del., drawback allowed on articles used in manufacture if permanently attached to cars as parts thereof. (T. D. 18974; February 16, 1898.)

**Sliced pineapples—**

Drawback on sliced pineapples manufactured by E. Reboulin Fils & Co., of New York, N. Y., wholly from imported pineapples. (T. D. 23942; August 20, 1902.)

**Slippers, ladies'. (See Ladies' slippers.)****Smyrna rugs—**

Drawback on Smyrna rugs manufactured by McCleary, Wallin & Crouse, of Amsterdam, N. Y., in part from imported wool and goat or cattle hair. (T. D. 23341; November 1, 1901.)

Department's instructions of November 1, 1901 (T. D. 23341), extended to Smyrna rugs manufactured by the Fries-Breslin Company, of Camden, N. J. (T. D. 24068; December 1, 1902.)

**Drawback on—Continued.****Soap powder—**

Drawback on "1776 soap powder" manufactured by B. T. Babbitt, Incorporated, of New York, N. Y., in part with the use of imported soda ash. (T. D. 24629; August 25, 1903.)

**Soda fountain—**

Drawback on soda fountain manufactured by the American Soda Fountain Company, of Philadelphia, Pa., from imported marble and onyx. (T. D. 22638; November 28, 1900.)

**Soil pipes, cast-iron. (See Cast-iron soil pipes.)****Solder—**

Drawback on solder manufactured by the National Lead Company, of New York, N. Y., wholly from imported lead and tin. (T. D. 23500; January 31, 1902.)

Extension of T. D. 23500 of January 31, 1902, to exportations of solder manufactured from imported lead and tin by Marks Lissberger & Son, of New York, N. Y. (T. D. 24451; May 29, 1903.)

Extension of T. D. 23500 of January 31, 1902, to solder of various grades and numbers manufactured by Tatham Brothers, of New York, N. Y., wholly with the use of imported lead and tin. (T. D. 24635; August 25, 1903.)

**Solidified wool oil—**

Extension of T. D. 24277 of March 7, 1903, to solidified wool oil manufactured by the Swan & Finch Company, of New York, N. Y., from none but imported wool grease. (T. D. 24527; June 27, 1903.)

**Sozodont sprinkler tubes—**

Drawback on sozodont sprinkler tubes used as stoppers for exported bottles manufactured by Hall & Ruckel, of New York, N. Y., with the use wholly of imported corks and of imported metal tubes. (T. D. 22959; April 15, 1901.)

**Spiral springs. (See Round wire and springs.)****Stamped steel ceilings—**

Drawback on stamped steel ceilings manufactured by Henry S. Northrop, of New York, N. Y., wholly with the use of imported steel sheets. (T. D. 23440; December 30, 1901.)

**Stay bolts—**

Drawback on stay bolts used in the construction of locomotive boilers manufactured by Thornton N. Motley Company, of New York, N. Y., partly from imported round bar iron. (T. D. 23149; June 28, 1901.)

**Steam-engine governor tops—**

Drawback on governor tops when exported furnished with springs made wholly from imported steel strips, and where springs are exported separately in sets manufactured by the Pickering Governor Company, of Portland, Conn. (T. D. 22065; March 10, 1900.)

**Steam-engine governors—**

Drawback on steam-engine governors manufactured by the Pickering Governor Company, of Portland, Conn., the springs of which are made wholly from imported strip steel. (T. D. 20220; October 21, 1898.)

Drawback on one-half inch and three-fourths inch governors manufactured by the Pickering Governor Company, of Portland, Conn. (T. D. 21725; November 2, 1899.)

**Steam pumps—**

Drawback on steam pumps manufactured by the International Steam Pump Company, of New York, N. Y., with the use of imported pig-iron "sprues" and domestic pig iron. (T. D. 24107; December 17, 1902.)

**Drawback on—Continued.****Steam sanding devices of locomotives—**

Drawback on steam sanding devices of locomotives manufactured by Burnham, Williams & Co., of Philadelphia, Pa. (T. D. 20977; April 11, 1899.)

**Steam traps. (See Radiators, boilers, etc.)****Steel bars, rounds, etc.—**

Drawback on steel bars, rounds, U-bars, channels, angles, light section rails, cultivator bars, I-bars, tees, etc., manufactured by the Buffalo Steel Company, of Tonawanda, N. Y., wholly or in part from imported scrap steel rails. (T. D. 24833; December 16, 1903.)

**Steel billets, rails, and fish plates. (See Pig iron, steel billets, etc.)****Steel clock spring material—**

Amendment of T. D. 14796 of March 28, 1894, establishing a rate for allowance of drawback on steel clock spring material manufactured by R. H. Wolff & Co., Limited, of New York, N. Y., so as to provide for drawback on such manufactures by the Washburn Wire Company, as successors to R. H. Wolff & Co., Limited. (T. D. 24631; August 25, 1903.)

**Steel drums—**

Drawback on steel drums manufactured by Cowles & Danziger Company in part from imported sheet steel. (T. D. 23331; October 26, 1901.)

**Steel horseshoes—**

Drawback on steel horseshoes manufactured wholly from imported steel billets by the Bryden Horse Shoe Company, of Catasauqua, Pa. (T. D. 24165; January 17, 1903.)

**Steel laths—**

Drawback on herringbone expanded pressed steel laths manufactured by the International Metal Lath Company, of Niles, Ohio, wholly with the use of imported steel sheets. (T. D. 23446; January 2, 1902.)

**Steel pens—**

Thirty-one instead of 50 per cent allowance for loss in manufacture under T. D. 13476. (T. D. 24315; March 31, 1903.)

Drawback on steel pens manufactured by the C. Howard Hunt Pen Company, of Camden, N. J., from imported sheet steel. (T. D. 24316; March 31, 1903.)

**Steel pipe—**

Drawback on steel pipe manufactured by the Harrisburg Manufacturing and Boiler Company, of Harrisburg, Pa., from imported steel billets. (T. D. 24185; January 26, 1903.)

Drawback on steel pipe manufactured by the Harrisburg Manufacturing and Boiler Company, of Harrisburg, Pa., from imported steel billets. (T. D. 24775; November 14, 1903.)

**Steel plates—**

Drawback on steel plates manufactured by the Central Iron and Steel Company, of Harrisburg, Pa., wholly from imported steel slabs or billets. (T. D. 23724; May 17, 1902.)

Drawback on steel plates manufactured by the Central Iron and Steel Company, of Harrisburg, Pa., wholly from imported steel slabs or billets. T. D. 23724 of May 17, 1902, revoked. (T. D. 24714; October 12, 1903.)

**Steel products—**

Drawback on bars, flats, rounds, and other steel products manufactured by the Buffalo Steel Company, of Tonawanda, N. Y., wholly from imported scrap steel. (T. D. 23710; May 10, 1902.)

**Drawback on—Continued.****Steel rails—**

Drawback on steel rails manufactured by the Maryland Rail Company, of Cumberland, Md., wholly from imported scrap steel rails. (T. D. 24661; September 15, 1903.)

**Steel strips—**

Drawback on steel strips manufactured by the Esterbrook Steel Pen Manufacturing Company, of Camden, N. J., in the manufacture of which imported steel sheets are used. (T. D. 22973; April 19, 1901.)

**Steel wire nails and fencing** (see, also, Wire and wire fencing; Wire nails)—

Department's instructions of June 13, 1894 (T. D. 15067), April 27, 1901 (T. D. 22997), and May 2, 1901 (T. D. 23010), extended to steel wire, wire nails, and fencing manufactured by Kokomo Steel and Wire Company, of Kokomo, Ind. (T. D. 24193; January 28, 1903.)

**Steel wire rods—**

Drawback on steel wire rods, one-half inch to No. 8 wire gauge, manufactured by the Washburn and Moen Manufacturing Company, of Worcester, Mass., from steel billets manufactured by the Maryland Steel Company, of Sparrow Point, Md. (T. D. 19369; May 21, 1898.)

**Sterling-silver cutlery and safety razors—**

Drawback on sterling-silver cutlery and safety razors, the skeletons and blades of which are imported and handles of domestic manufacture, manufactured by Silberstein, Hecht & Co., of New York, N. Y. (T. D. 20933; March 30, 1899.)

**Sticky fly paper—**

Drawback on sticky fly paper manufactured by the O. & W. Thum Company, of Grand Rapids, Mich., in part from castor oil produced from imported castor beans. (T. D. 23944; August 22, 1902.)

**Stiff fur hats—**

Drawback on stiff fur hats for men's wear, manufactured by James Marshall & Bros., of Fall River, Mass., the bodies of which are made of imported furs only, in combination with imported bands, bindings, elastics, linings, and hat leathers. (T. D. 22899; March 20, 1901.)

**Storage batteries, electric.** (See Electric storage batteries.)**Straining cloth—**

Drawback on straining cloth manufactured by the Sugden Press Bag Company, of Graniteville, Mass., made wholly from imported camel's hair tops. (T. D. 20250; October 27, 1898.)

**Straw braids—**

Drawback on straw braids manufactured by the R. H. Comey Company, of Camden, N. J., from imported raw straw braids. (T. D. 23495; January 29, 1902.)

**Straw hats—**

Drawback on straw hats manufactured wholly or in part with the use of imported materials, and exported by Tenney & Dixon, of New York, N. Y., as financial agents. (T. D. 23102; June 8, 1901.)

**Straw or chip braids—**

Drawback on straw or chip braids manufactured by Patterson & Ellis, of New York, N. Y., from imported braids in the raw and dyed or bleached. (T. D. 23585; March 11, 1902.)

**Drawback on—Continued.****Street cars—**

Drawback on street-railway cars manufactured by the J. G. Brill Company, of Philadelphia, Pa., with the use of imported drawheads. (T. D. 24345; April 10, 1903.)

**Strip steel—**

Drawback on strip steel manufactured by the Sharon Steel Hoop Company, of Sharon, Pa., wholly with the use of imported steel billets. (T. D. 23946; August 23, 1902. Revoked by T. D. 24490; June 16, 1903.)

**Structural material—**

Drawback on structural bridge material manufactured by the A. & P. Roberts Company, of Pencoyd, Pa. (T. D. 22318; June 29, 1900.)

Drawback on structural material—plates, beams, channels, bars, etc.—manufactured by the Carnegie Steel Company, of Pittsburg, Pa., in part from imported rail scrap and domestic pig iron. (T. D. 22259; June 1, 1900. T. D. 22476; September 8, 1900.)

Drawback on channels, beams, angles, and other structural material entering into the construction of bridges manufactured by the American Bridge Company, of Philadelphia, Pa., in part from imported steel and iron scrap. (T. D. 23797; June 12, 1902.)

Drawback on structural parts of bridges and buildings manufactured by Milliken Brothers, of New York, N. Y., in part from imported rolled steel plates and rolled shapes. (T. D. 23928; August 8, 1902.)

**Structural parts of bridges and buildings—**

Drawback on the exportation of structural parts of bridges and buildings manufactured by Milliken Brothers, of New York, N. Y., in part from imported rolled steel plates and rolled shapes, such as beams, channels, and angles; also of riveted columns manufactured in part from imported rolled steel segments. T. D. 23928 of August 8, 1902, revoked. (T. D. 24852; December 26, 1903.)

**Structural pipes—**

Drawback on structural pipes manufactured by the Danville Structural Tubing Company, of Danville, Pa., wholly from imported old steel rails. (T. D. 23972; September 16, 1902.)

**Stud bolts.** (See Railroad spikes, etc.)

**Stuffed olives—**

Department's instructions of December 5, 1900 (T. D. 22655), providing a rate of allowances of drawback on "pim-olas," extended to cover stuffed olives manufactured by Francis H. Leggett & Co., of New York, N. Y. (T. D. 23003; April 30, 1901.)

**Suede leather—**

Extension of Department's regulations of January 29, 1902 (T. D. 23494), to cover suede leather manufactured by J. G. & T. Robinson, of Gloversville, N. Y. (T. D. 24210; February 6, 1903.)

**Sugar—**

Drawback on imported sugar used in the preparation of canned fruit for export.—Restoration of Department's rulings, T. D. 12392 and 15452. (T. D. 19721; July 22, 1898.)

**Sugar machinery—**

Drawback on surface condensers and sugar machinery manufactured by the Wheeler Condenser and Engineering Company, of New York, N. Y., partly from imported pig iron. (T. D. 24028; October 31, 1902.)



**Drawback on—Continued.****Sugars and sirups—**

Instructions as to payment of drawback on exportation of sugars and sirups refined from imported raw sugars on which duty was paid under protest.—T. D. 22641 of November 30, 1900, commented upon. (T. D. 22707; January 5, 1901.)

**Sulphate of alumina, C. P. (See Alum, etc.)****Suspenders—**

Drawback on suspenders manufactured by the Harris Suspender Company, of New York, N. Y., in part from imported cotton webbing and imported white Japan leather. (T. D. 23595; March 15, 1902.)

**Sweet chocolate—**

Drawback on sweet chocolate manufactured by Rockwood & Co., of New York, N. Y. (T. D. 22347; July 12, 1900.)

Drawback on sweet chocolate manufactured by the Brewster Cocoa Manufacturing Company, of Jersey City, N. J. (T. D. 22834; February 25, 1901.)

Drawback on sweet chocolate manufactured by J. H. Barker & Co., of Brooklyn, N. Y., in the manufacture of which imported hard refined sugar and imported cocoa butter are used. (T. D. 22897; March 20, 1901.)

**Sweet chocolate coating—**

Extension of Department's regulation dated July 12, 1900 (T. D. 22347), establishing rate for drawback on sweet chocolate manufactured by Rockwood & Co., of New York, N. Y., to cover sweet chocolate coating manufactured by said company. (T. D. 24177; January 21, 1903.)

**Sweetened cocoa powder—**

Drawback on sweetened cocoa powder, commercially known as "Ralston cocoa," manufactured by Stephen L. Bartlett, of Boston, Mass. (T. D. 22370; July 20, 1900.)

**Switches. (See Crossings, frogs, and switches.)****Tack plate—**

Drawback on tack plate manufactured from imported steel or iron bars, or from steel-plate shearings or cuttings, by the Bridgewater Iron Company for A. Milne & Co. (T. D. 21999; February 10, 1900.)

**Talking machines—**

Drawback on Victor talking machines manufactured by the Victor Talking-Machine Company, of Philadelphia, Pa., with the use of imported needles. (T. D. 24480; June 12, 1903.)

**Tallow and oil compounds. (See Oil and tallow compounds.)****Tank rivets. (See Railroad spikes, etc.)****Tap bolts. (See Railroad spikes, etc.)****Tar and pure ammonia—**

Department's decision of July 5, 1900 (T. D. 22332), establishing a rate for allowance of drawback on coke manufactured by the New England Gas and Coke Company, of Boston, Mass., from imported slack coal, extended, as far as applicable, to cover tar and ammonia manufactured by said company. (T. D. 23264; September 5, 1901.)

**Tea lead. (See Tin foil, tea lead, etc.)****Tea lead regular—**

Drawback on tea lead regular manufactured by the Patent Metal Company, of Philadelphia, Pa., from imported lead. (T. D. 23900; July 26, 1902.)

**Drawback on—Continued.**

**Telephone cable, aerial and underground.** (See Aerial and underground telephone cable.)

**Ten-gallon drums, light and heavy—**

Drawback on exportation of 10-gallon drums, light and heavy, manufactured by the Standard Oil Company, of New York, N. Y., with the use of imported lead, which forms the exclusive lead content of the solder made and used by them. (T. D. 24850; December 19, 1903.)

Drawback on 10-gallon drums manufactured by the Standard Oil Company, of New York, N. Y., wholly with the use of imported terneplates. (T. D. 24207; February 4, 1903.)

**Tennis balls—**

Drawback on tennis balls manufactured by Wright & Ditson, of Wakefield, Mass., wholly from imported rubber balls, rubber cement, and imported felt cloth covers. (T. D. 22627; November 22, 1900.)

**Tennis rackets—**

Drawback on tennis rackets manufactured by Wright & Ditson, of Wakefield, Mass., in part from imported tennis gut strings. (T. D. 22791; February 7, 1901.)

Drawback on tennis rackets manufactured by the Spalding Manufacturing Company, of Chicago, Ill., wholly or in part with the use of imported gut. (T. D. 23447; January 6, 1902.)

**Tin foil—**

Drawback on exportation of tin foil manufactured by the John J. Crooke Company, of New York, N. Y., in the manufacture of which wholly imported lead and tin are used. (T. D. 22349; July 13, 1900.)

Department's instructions of August 5, 1899 (6208 i), extended to cover tin foil manufactured wholly from imported lead by the John Conley Foil Company, of New York, N. Y. (T. D. 23329; October 24, 1901.)

**Tin foil, tea lead, bottle caps, etc.—**

Drawback on tin foil, tea lead, bottle caps, etc., manufactured by the Patent Metal Company, of Philadelphia, Pa., in part from imported lead. (T. D. 23545; February 26, 1902.)

Department's decision of February 26, 1902 (T. D. 23545), establishing rate for the allowance of drawback on tin foil, tea lead, bottle caps, etc., manufactured by the Patent Metal Company, of Philadelphia, Pa., amended. (T. D. 24198; January 31, 1903.)

**Tinsel cord—**

Drawback on tinsel cord manufactured wholly from imported wire tinsel thread by Alfred F. Moore, of Philadelphia, Pa. (T. D. 22593; November 6, 1900.)

**Tobacco.** (See Cigarettes and tobacco; Cigars; Cut tobacco.)

**Track bolts.** (See Railroad spikes, etc.)

**Truck sides or frames—**

Drawback on truck sides or frames manufactured by the J. G. Brill Company, of Philadelphia, Pa., in part from imported steel billets. (T. D. 24469; June 9, 1903.)

**Trucks, electric-motor.** (See Electric-motor trucks.)

**Tubular cream separators—**

Drawback on tubular cream separators manufactured by P. M. Sharples, of Westchester, Pa., in part from imported pig iron. (T. D. 24422; May 12, 1903.)

Extension of T. D. 24422 of May 12, 1903, to tubular cream separators of other sizes manufactured by P. M. Sharples, of Westchester, Pa., from imported pig iron. (T. D. 24481; June 12, 1903.)

**Drawback on**—Continued.**Turbo-electric generators**—

Drawback on turbo-electric generators manufactured by the Westinghouse Electric and Manufacturing Company of Pittsburg, Pa., with the use of imported steel rotating parts. (T. D. 24446; May 27, 1903.)

**Type metal**—

Drawback on type metal manufactured by the Nassau Smelting and Refining Works, of New York, N. Y., from imported lead, tin, and antimony. (T. D. 20278; November 2, 1898.)

**Typewriter ribbon**—

Drawback on typewriter ribbon manufactured from nainsook imported in the piece, or from imported woven-edge cloth, and of carbon paper in the manufacture of which tissue paper wholly imported is used. (T. D. 21726; November 2, 1899.)

**Umbrella handles, etc.**—

Drawback on umbrella handles and frames and umbrella sticks and walking sticks, mounted or trimmed, or both, manufactured by Switzer & Schussel, of New York, N. Y., wholly or in part from imported materials, unassembled or plain. (T. D. 20667; February 2, 1899.)

**Umbrellas and parasols**—

Drawback on umbrellas and parasols with cases and ties manufactured by Burchell Brothers, of New York, N. Y., from silk, silk mixed, or cotton imported in the piece. (T. D. 22068; March 12, 1900.)

Extension of T. D. 22068, for drawback on umbrellas and parasols furnished with cases and ties manufactured by Burchell Brothers, to similar manufactures by Follmer, Clogg & Co., of New York, N. Y. (T. D. 24344; April 10, 1903.)

**Underwear, knit.** (See Knit underwear.)**Vacuum special hard grease, No. 3**—

Drawback on vacuum special hard grease, No. 3, manufactured by the Vacuum Oil Company, of Rochester, N. Y., in part of imported fish-oil cake. (T. D. 24641; August 28, 1903.)

**Varnish** (see, also, Black varnishes)—

Drawback on "special French varnish" manufactured by Wm. Zinsser & Co., of New York, N. Y., in the manufacture of which no other than imported alcohol has been used. (T. D. 23886; July 22, 1902.)

**Veilings**—

Drawback on veilings manufactured by Stern & Stern, of New York, N. Y., with the use of marabout or mousseline de soie. (T. D. 24128; January 2, 1903.)

**Veilings, chiffon.** (See Chiffon veilings.)**Velvets, silk.** (See Silk velvets.)**Victor innersoling**—

Drawback on "victor innersoling" manufactured by the Chandler Oil Cloth and Buckram Company, of East Taunton, Mass., in part from imported burlap. (T. D. 24650; September 4, 1903.)

**Victor talking machines.** (See Talking machines.)**Wall coverings**—

Drawback on wall coverings manufactured by H. B. Wiggin's Sons, of Bloomfield, N. J., wholly with the use of imported burlaps. (T. D. 23235; August 15, 1901.)

**Drawback on—Continued****Watches, etc.—**

Drawback on watches and parts of watches manufactured wholly or in part of imported materials. (T. D. 20581; January 23, 1899.)

Drawback on watches and on watch movements manufactured by the Trenton Watch Company, of Trenton, N. J. (T. D. 21963; January 31, 1900.)

**Watchmen's clocks—**

Drawback on watchmen's clocks manufactured by the Newman Clock Company, of Chicago, Ill., from imported clock movements and domestic metal cases and keys. (T. D. 22800; February 11, 1901.)

Department's instructions of February 11, 1901 (T. D. 22800), extended to cover watchmen's clocks manufactured by E. Imhauser & Co., of New York, N. Y. (T. D. 23924; August 7, 1902.)

**Water gates—**

Drawback on water gates manufactured in part from imported pig iron by the Florence Iron Works, of Florence, N. J. (T. D. 24694; October 3, 1903.)

**Water gauges of locomotives. (See Locomotive appliances.)****Water pipe—**

Drawback on cast-iron water pipe manufactured by William Cramp & Sons' Ship and Engine Building Company, of Philadelphia, Pa., in part from imported pig iron. (T. D. 24227; February 12, 1903.)

Drawback on water pipe manufactured by the Holthoff Machinery Company, of Cudahy, Wis., for Joseph T. Ryerson & Son, of Chicago, Ill., wholly from imported iron plates. (T. D. 24229; February 14, 1903.)

**Waterproofed cloths—**

Department's instructions of May 17, 1899, to the collector of customs at New York, N. Y., regarding waterproofed cloths manufactured by the "Rigby process," in so far as they are applicable, extended to cover waterproofed cloth manufactured by the Rhode Island Worsted Company, of Indian Orchard, Mass. (T. D. 23913; August 1, 1902.)

**Water-tube steam boilers—**

Drawback on water-tube steam boilers manufactured by the Babcock & Wilcox Company, of New York, N. Y., with the use in part of imported wrought-steel headers. (T. D. 22067; March 10, 1900.)

**White lead—**

Drawback on white lead "dry" or "in oil" manufactured by Harrison Bros. & Co., Incorporated, of Philadelphia, Pa., from none but imported metallic lead. (T. D. 24384; April 25, 1903.)

**White lead in oil—**

Drawback on white lead manufactured by the National Lead Company, of New York, manufactured in part from imported linseed oil, or oil produced wholly from imported linseed. (T. D. 23294; October 1, 1901.)

Drawback on white lead in oil manufactured from reimported dry white lead, dutiable under paragraph 483, act of 1897. (T. D. 23899; July 26, 1902.)

**White lead, red lead, orange mineral, and litharge—**

Drawback on white lead, dry or in oil, and certain oxides known as red lead, orange minerals, and litharge manufactured by William J. Matheson & Co., Limited, of New York, N. Y., manufactured in whole from imported lead. (T. D. 22976; April 20, 1901.)

**Window sash, glazed. (See Glazed window sash and doors.)****Wintersmith's tonic—**

Drawback on Wintersmith's tonic manufactured by Arthur Peter & Co., of Louisville, Ky., partly from imported alcohol. (T. D. 23157; July 3, 1901.)

**Drawback on—Continued.****Wire and wire fencing—**

Drawback on wire fencing and wire, round, plain, or galvanized, manufactured by the American Steel and Wire Company from steel billets produced by the Maryland Steel Company, of Sparrow Point, Md., in part from imported materials allowed under Department's decisions of August 1, 1896, T. D. 17355, and March 16, 1901, T. D. 22890. (T. D. 22997; April 27, 1901.)

**Wire nails—**

Drawback on steel wire nails manufactured by the American Steel and Wire Company (Allentown mill) from steel billets produced by the Maryland Steel Company, of Sparrow Point, Md., allowed under Department's decision of April 27, 1901, T. D. 22997. (T. D. 23010; May 2, 1901.)

Department's instructions of May 2, 1901 (T. D. 23010), extended to cover steel wire nails manufactured by the American Steel and Wire Company (Allentown mill) from imported steel billets. (T. D. 23895; July 24, 1902.)

**Wire rods—**

Drawback on wire rods manufactured by the National Wire Corporation, of New Haven, Conn., wholly from imported steel billets. (T. D. 23865; July 14, 1902.)

**Wire rope—**

Drawback on wire rope manufactured by the Macomber & Whyte Rope Company, of Chicago, Ill., in part from imported wire. (T. D. 24483; June 13, 1903.)

**Witch-hazel, fluid extract of—**

Drawback on fluid extract of witch-hazel manufactured from aqueous extract of witch-hazel, to which only imported alcohol has been added. (T. D. 20328; November 16, 1898.)

**Women's footwear. (See Ladies' shoes.)****Wool grease, extract of. (See Extract of wool.)****Wool oil, solidified. (See Solidified wool oil.)****Zinc air-tight linings—**

Drawback on air-tight linings manufactured by the Diamond Match Company, of New York, N. Y., wholly from zinc imported in sheets. (T. D. 23940; August 20, 1902.)

**Zinc, refined—**

Drawback on refined zinc in the form of slabs manufactured by the Nassau Smelting and Refining Works, of New York, N. Y., wholly from imported scrap zinc. (T. D. 22774; February 1, 1901.)

**Drawings executed by an architect.**

Drawings executed by an architect and used in his business as such are "implementments" or "tools of trade," as these terms are used in paragraph 645, act of 1897. Such drawings, when left behind an emigrant to this country, though inadvertently, and brought over in a different vessel following the one in which he came, although in his trunk with his personal effects, are not "in the actual possession at the time" of such person "emigrating to the United States."—*In re Rosenfeld* (66 Fed. Rep., 303) cited and followed; G. A. 1979 distinguished. (T. D. 22558—G. A. 4783; October 18, 1900.)

**Drawnwork.**

Articles commonly known as "drawnwork" are not susceptible of count of warp and filling threads within the purview of, and for that reason not dutiable under, paragraph 346, act of 1897. (T. D. 24373—G. A. 5329; April 17, 1903.)

**Drawnwork linen and hemstitched doilies, etc.**

Doilies, table covers, etc., composed of flax, hemstitched, and simply ornamented by the withdrawal and looping of a few warp and filling threads, and not embroidered or tamboured in any manner by hand or machinery, nor composed in part of lace, are dutiable at 35 per cent ad valorem under paragraph 277, act of 1894, and not at 50 per cent ad valorem, as assessed, under paragraph 276 of said act. See *Meyer v. United States*, 90 Fed. Rep., 803, and T. D. 20567. (T. D. 22651—G. A. 4819; December 4, 1900.)

**Drawnwork, not imitation of lace.**

Linen handkerchiefs, revered and hemstitched, and having an inner ornamental bordering of geometrical openwork produced by drawn threads, are dutiable at 55 per cent ad valorem under paragraph 345, act of 1897, and not under paragraph 339 of said act. There are, however, styles of ornamentation produced by drawing, looping, interlacing, and otherwise manipulating the threads in woven fabrics, which closely resemble lace, and such articles are dutiable under paragraph 339. (T. D. 21716—G. A. 4587; October 27, 1899.)

**Drayage charges.**

An entry of imported merchandise, made in good faith, and upon a straight invoice—*i. e.*, an invoice describing the contents of each and every package, giving its value and all particulars (both invoice and entry complying with all formal requirements of law)—is not made an incomplete entry or an entry without the specification of particulars, within the meaning of section 2926 of the Revised Statutes, by an undervaluation of the merchandise in said invoice and entry. *Held*, accordingly, that certain charges for drayage and storage, imposed under the provisions of said section 2926, Revised Statutes, on undervalued merchandise so entered, were illegally exacted. (T. D. 22111—G. A. 4684; March 24, 1900.)

Drayage on packages sent from wharf to appraiser's stores paid by importer; drayage on packages sent to appraiser's store for examination paid by the Government; drayage on goods sent to general order paid primarily by warehouse proprietor; drayage on teas sent to warehouse for examination paid by importer. (T. D. 18769; January 5, 1898.)

Drayage charges on merchandise transported in bond under the immediate-transportation act of June 10, 1880, payable by the Government. (T. D. 19396; May 27, 1898.)

Method of payment of drayage charges in cases where unclaimed or general-order goods are carted to warehouses of class 1. (T. D. 22550; October 18, 1900.)

**Dregs or lees in ale.** (See Lees or dregs.)**Dresden china, marking of.**

Royal Dresden china, marked with crossed swords, does not require additional marking to indicate the country of origin, under section 8, act of 1897. (T. D. 20964; April 5, 1899.)

**Dressed furs on the skin.**

Astrakhan linings dutiable as. (See Astrakhan linings.)

**Dressed lumber.** (See Lumber.)**Dress goods.**

Classification of goods of similar character. (See Goods of similar description.)  
Worsted. (See Worsted dress goods.)

**Dried fruit.** (See Lichi.)**Dried or powdered opium.** (See Opium.)**Drilled or pierced pearls.** (See Pearls.)

**Drill rods.** (See Wire rods.)

**Dross, tin.** (See Tin dross.)

**Drug leaves.** (See Crude nonedible drug leaves.)

**Drugs.** (See, also, Adulterated drugs; Crude drugs.)

Drugs seized and forfeited to the United States must be sold at public auction, and can not be turned over to the Marine-Hospital Service. (T. D. 19114; March 18, 1898.)

Section 2933, Revised Statutes, requires examination of drugs, etc., before passing custom-house to ascertain purity, quality, and fitness for medicinal purposes. (T. D. 18821; January 17, 1898.)

**Drumheads.**

Circular sheets of parchment cut into required sizes for drumheads, and known commercially as drumheads, are dutiable at the rate of 45 per cent ad valorem under paragraph 453, act of 1897, as parts of musical instruments. Such articles are not entitled to free entry under paragraph 634 as parchment or vellum.—G. A. 3416 (T. D. 16988), *Elgin Watch Company v. Spalding* (19 Fed. Rep., 411), and *Worthington v. Robbins* (139 U. S., 337) cited and followed; G. A. 5303 (T. D. 24303) distinguished. (T. D. 24808—G. A. 5492; November 27, 1903.)

**Drums, iron.**

Usual coverings for glycerin. (T. D. 23131—G. A. 4947; June 15, 1901.)

**Dry ferrodor, or ferric oxide.**

A dark-gray impalpable powder, having a metallic luster, described in the invoices as "dry ferrodor," and valued at 18 shillings per hundredweight, equal to \$88 United States currency per ton, and containing 64.43 per cent metallic iron, equal to 92.04 per cent ferric oxide, 8.46 per cent insoluble residuum, is not dutiable at 40 cents per ton under paragraph 121, act of 1897, nor is it exempt from duty either under paragraph 520 or 614 of said act, or dutiable at 20 per cent ad valorem under paragraph 183 of the act, not being in a crude state, but appears to fall properly under section 6, act of 1897, at a duty of 20 per cent ad valorem. (T. D. 22057—G. A. 4665; February 28, 1900.)

**Dulcin.**

Dulcin, being enumerated as a chemical compound, is not dutiable as saccharine by similitude under act of 1897. (T. D. 19196—G. A. 4117; April 4, 1898.)

Dulcin dutiable as saccharine under paragraph 211, act of 1897.—Appeal from decision of the Board of General Appraisers, G. A. 4117. (T. D. 19272; April 25, 1898.)

Dulcin is not dutiable as saccharine under paragraph 211, act of 1897, but is dutiable under paragraph 3 of said act as a chemical compound at the rate of 25 per cent ad valorem.—*United States v. Lehn* (113 Fed. Rep., 1005) followed; G. A. 4117, affirmed. (T. D. 23666—G. A. 5123; April 15, 1902.)

**Dumb-jockies.** (See Saddlery.)

**Duplex lithographic transfer paper.** (See Lithographic transfer paper.)

**Durham, N. C.**

Port of delivery with immediate-transportation facilities. (T. D. 22254; circular 77, May 29, 1900.)

**Dutch metal clippings.** (See, also, Sheets of composition metal.)

Dutch metal clippings, the product resulting from the process of the manufacture of Dutch metal leaf, prepared for further manufacture into bronze powder, and not "fit only for remanufacture," within the purview of paragraph 505, free of duty as "composition metal of which copper is a competent material of chief value," under paragraph 533, act of 1897. (T. D. 23352; November 12, 1901.)

**Dutch metal clippings**—Continued.

Dutch metal clippings, fit only for remanufacture, are free of duty under paragraph 505, act of 1897, and are not dutiable under paragraph 193 as manufactures of metal.—*Grempler v. United States*, 107 Fed. Rep., 687; 46 C. C. A., 557. (T. D. 23471—G. A. 5063; January 20, 1902.)

**Dutch metal leaf.** (See; Dutch metal clippings; Skewings.)

**Dutch metal or bronze powder figures.** (See Appliqué goods.)

**Dutch wool carpets.** (See Wool.) \*

**Dutiability of items on invoice.**

The determination whether an item is dutiable is the function of the liquidating rather than the appraising officer. (T. D. 23851—G. A. 5170; July 2, 1902.)

**Dutiable charges.**

Dutiable charges not stated in invoice or entry. (See Undervaluation.)

**Dutiable value.** (See, also, Chocolate; Fruits in spirits; German duty; Market value; Packing charges; Royalty fees, etc.)

Additional duty an element of value when determining if amount is sufficient to submit case to court for consideration. (T. D. 23078; May 29, 1901.)

Ascertainment of dutiable value of imported merchandise. (T. D. 19055; circular 47, March 8, 1898. T. D. 21203; circular 76, May 31, 1899.)

Canadian duties and internal-revenue tax. (See Fulminate of mercury.)

Cases and packing charges not specifically exempted from duty added to price in ascertaining dutiable value. (T. D. 22469—G. A. 4759; September 4, 1900.)

Cost of corking and wiring of bottles containing ginger ale is an element of dutiable value of the goods under section 19, act of 1890. (T. D. 18969; February 15, 1898.)

Cost of folding and collating unbound books an element of dutiable value. (See Books, unbound.)

Cost of grain bags containing oats an element of dutiable value. (See Bags, grain.)

Drawback allowed by France on certain merchandise to be included in ascertaining dutiable value. (T. D. 21939—G. A. 4638; January 17, 1900.)

Dutiable value of women's and children's dress goods, coat linings, etc., is to be ascertained by adding cost of putting up, cases, etc., under section 19, act of 1890. (T. D. 20358; November 23, 1898.)

Fulminate of mercury. (See Fulminate of mercury.)

German duty, remitted, an element of dutiable value. (See German duty.)

Inland freight an element of dutiable value. (T. D. 19366; May 20, 1898.)

Internal-revenue tax remitted an element of dutiable value. (See Fruits in spirits.)

Lekin tax of China not an element of dutiable value. (T. D. 21593—G. A. 4553; September 11, 1899.)

Ocean freight is not properly an item in the dutiable value of imported merchandise under the provisions of the customs administrative act of June 10, 1890.—*United States v. Zuricaldy*, 71 Fed. Rep., 955. (T. D. 23851—G. A. 5170; July 2, 1902.)

Royalty fees an element of dutiable value. (See Royalty fees, etc.)

Transportation charges from place of production to principal market of the country of production constitute a proper item of value in determining the market value of such merchandise in that principal market. (T. D. 23851—G. A. 5170; July 2, 1902.)

**Drawback allowed by the Governments of Italy and France—**

The amount of drawback allowed by the French Government on certain laces, and by the Italian Government on macaroni, when such goods are exported from the respective countries, is a dutiable item, and should be included in the



**Dutiable value**—Continued.**Drawback allowed by the Governments of Italy and France**—Continued.

market value of such merchandise.—*In re* Goldenberg Bros. & Co. (G. A. 3577) followed; *United States v. Passavant* (18 Sup. Ct. Rep., 219) applied. (T. D. 18980—G. A. 4078; February 11, 1898.)

The amount of drawback allowed by the Governments of Italy and France on exported articles is a dutiable item, and should be included in the ascertainment of the market value of merchandise.—Decisions by the circuit court for the southern district of New York, in *Romeo v. United States*, and *Goldenberg v. United States*, *United States v. Passavant* (169 U. S., 16; 18 Sup. Ct. Rep., 219), *In re Goldenberg* (G. A. 3577), *In re Passavant* (G. A. 4074), and *In re Balbi* (G. A. 4078) followed. (T. D. 21939—G. A. 4638; January 17, 1900.)

**Free coverings not included in dutiable value of their contents**—

The provision in paragraph 387, act of 1894, admitting to free entry boxes and other coverings of American manufacture, including those made from shooks of American origin, constitutes an exception to section 19, customs administrative act of June 10, 1890, which provides that the cost of covering shall be included in the dutiable value of their contents.—In finding the value of goods for the purpose of ascertaining their value per pound or other unit of value, in cases where the rate of duty is dependent upon their value per such unit, the same value shall be taken as that which is found to be their dutiable value. Therefore, where the coverings are free as being of American origin their value should not be included in finding the value per unit.—*Dickson v. United States* (68 Fed. Rep., 534, affirmed in 73 *id.*, 195) applied; *United States v. Wood* (85 *id.*, 212) distinguished. (T. D. 22462—G. A. 4757; August 27, 1900.)

Domestic shooks, etc., reimported as coverings, are free of duty on proper identification, and the value of such coverings does not become an element of the dutiable value of the foreign contents where the rate of duty chargeable thereon is dependent upon value under the provisions of section 19, act of June 10, 1890. The assessment of duty on the value of coverings declared free of duty by paragraph 483 would, in effect, render nugatory the provisions of such paragraph. (T. D. 22490; September 14, 1900.)

**Dutiable weight, crude antimony.** (See Weight of merchandise subject to ad valorem duty.)

**Dutiable weight of velvets.**

Sheets of tissue paper usually laid between the folds of velvets to protect their surfaces are not "a foreign substance or material" within the meaning of paragraph 392, act of 1897, and their weight is not to be included in the dutiable weight of goods subject to a specific duty based on weight.—*United States v. Leggett* (66 Fed. Rep., 300; 13 C. C. A., 448); *In re Wyman* (G. A. 3762) and *In re Hadley* (G. A. 4274) followed. (T. D. 20989—G. A. 4407; April 6, 1899.)

**Dutiable weight, tobacco in packages.** (See Tobacco.)

**Duty.**

**Additional.** (See Additional duty.)

**Assessment of, on invoice or entered value**—

Whenever imported goods of any description, not expressly exempted from duty by law, are given a value in the invoice or entry, and are returned by the appraiser as of "no commercial value," duty must nevertheless be assessed upon an amount not less than the invoice or entered value. (T. D. 22921; March 26, 1901.)

**Change in rate of**—

Change in rate of duty while goods are in bond. (See Protest, right of, etc.)

**Discriminating.** (See Discriminating duty.)

**Duty—Continued.****Estimated—**

Estimated duty not to be refunded when imported goods are forfeited. (T. D. 22218; May 9, 1900.)

**Estimated, assessment of, on sugar.** (See Sugar.)**Increased—**

Increased duties not paid within ten days after liquidation not fatal to recovery of duties sued for, under principle enunciated in case of *United States v. Gol- denberg et al.*, 18 Sup. Ct. Rep., 3. (T. D. 18879; January 26, 1898.)

**Invoice quantity—**

Duty collectible only on actual not invoice quantity. (T. D. 23079; May 29, 1901.)

**Liability of importers.** (See Importers, liability of, for duty.)**Payment of, under protest—**

Payment of full amount of duties ascertained to be due on goods entered for consumption not required to be made within ten days after liquidation, but protests can not be forwarded to Board for consideration until after payment of full amount of duties and charges. (T. D. 18799; January 12, 1898.)

**Penal.** (See Penal duty.)**Porto Rico—**

Abolition of duty under act of April 12, 1900. (T. D. 23202; circular 80, July 25, 1901.)

**Rate of—**

Method of determining rate on cocoa and chocolate. (T. D. 23193—G. A. 4969; July 16, 1901.)

**Refund of, certified statements.** (See Certified statements.)**Refunds of—**

Refund of duty on merchandise destroyed by fire while in customs custody. (D. T. 22847; March 1, 1901.)

**Transit goods—**

No duty attaches to goods in transit. (T. D. 18962; February 12, 1898.)

**Unclaimed and seized goods—**

Rates of duty on unclaimed and seized goods imported prior to 1897 are those prescribed by the act of 1897, by virtue of section 33 of said act. (T. D. 19185; April 5, 1898.)

**Dye, coal-tar.** (See Coal-tar dye; Colors; Rosolic acid.)**Dyeing and tanning, extracts for.** (See, also, Myrobalan extract.)

Merchandise, in both liquid and solid or dry condition, described in the invoice as "tan extract" and found from a chemist's report to be extracts of bark such as are commonly used for dyeing and tanning, but differing materially from commercial extract of quebracho in practical results in dyeing, and in percentages of both moisture and solid matter, also in the solubility of inorganic matter in cold water, and in oxidizable solid matter, although closely resembling quebracho extract in other respects, is dutiable at seven-eighths of a cent per pound under the provisions of paragraph 22, act of 1897, and not at one-half of 1 cent per pound under said paragraph and act. (D. T. 22786—G. A. 4863; February 5, 1901.)

**Dyes or colors.** (See, also, Alizarin; Colors.)

Dyes known commercially as "alizarin blue C W R R" and "C W R B" are exempt from duty under the provision for "alizarin blue" in paragraph 478, act of 1890. So-called "alizarin blue 5 R," and known variously in commerce as

**Dyes or colors—Continued.**

"alizarin blue," "alizarin violet," and "gallein," is dutiable at 35 per cent ad valorem under paragraph 18 of said act, and not exempt from duty as claimed, not being "apparently derived from anthracene, from which all the artificial alizarin colors originate." See *United States v. Schlbach et al.*, 90 Fed. Rep., 798. (T. D. 21376—G. A. 4482; July 11, 1899.)

- (1) So-called "alizarin blue G," "alizarin blue W," and "alizarin blue G A" (paste or powder) is the dye or color long known in commerce as "gallein;"
- (2) the dye or color described in the invoices variously as "galloctyanine," "alizarin blue violet shade," and "alizarin blue V S" is the article long known as "galloctyanine," and belongs to the series of oxazine dyes;
- (3) the article described as "prune pure," "prune powder," and as "prune" is similar to "galloctyanine;"
- (4) so-called "alizarin yellow," "alizarin yellow R," "alizarin yellow O," "alizarin yellow G," "alizarin yellow G G W," "alizarin yellow R W" (paste or powder) are chemically metanitriline azo salicylic acid and belong to the series either of azo or oxyketon or related dyes;
- (5) dyes or colors described variously as "alizarin brown," "alizarin brown O," "alizarin brown No. 1131," and otherwise (paste or powder) are chemically anthragalloi;
- (6) so-called "alizarin green," "alizarin green S W," "alizarin green S," "alizarin green L," and "coerulein M S" (paste or powder) are the articles long known in commerce as coerulein, which is made by heating gallein with concentrated sulphuric acid. None of these articles are exempt from duty under paragraph 469, act of 1897, but are dutiable at 30 per cent ad valorem under paragraph 15 of said act. G. A. 4322 and G. A. 4360, affirmed in *Farbenfabriken of Elberfeld Co. v. United States* (99 Fed. Rep., 553), *Farbenfabriken of Elberfeld Co. v. United States* (*ib.*, 554), *Pickhardt v. United States* (*ib.*, 719), and in *Farbenfabriken of Elberfeld Co. v. United States* (102 *id.*, 603; 42 C. C. A., 525) followed. (T. D. 22109—G. A. 4682; March 23, 1900.)

Free benzidin base, a product of coal tar, not diazotized or azotized, and which is intended for use in the production of substantive azo dyes, is exempt from duty under the provision in paragraph 524, act of 1897, for "benzidin." So-called "azo-para-nitriline" or "azo-para-nitriline P X, new," "dianisidine salt," and "diazo-amido-toluol" are products of coal tar and dutiable as such at 20 per cent ad valorem under paragraph 15, act of 1897, and not at 30 per cent ad valorem as coal-tar dyes or colors under that paragraph, nor are they exempt from duty, as claimed, as "dianisidin," or otherwise under paragraph 524 of the act. They are intended and adapted for use, in combination with other substances, in dyeing fibers or fabrics and in the production of coal-tar dyes or colors.—Formaldehyd, mentioned in the protests as "formol," is a product of formic acid and alcohol, and not a product or preparation of coal tar. It is in the nature of a gas, and, when dissolved in water, is used as a medicine and as an antiseptic, and for other purposes.—So-called "alizarin blue G," paste or powder (also incorrectly described in certain of the invoices and protests as "alizarin blue, paste, G R double," "alizarin blue G A, paste," "alizarin blue G W, powder," "alizarin blue B B," "alizarin blue G R," and "alizarin blue W, powder"), "alizarin blue V S" or "alizarin blue, violet shade," and "prune pure" are coal-tar dyes or colors known generally in commerce, respectively, as "gallein," as "galloctyanine," and as "prune pure," and are not derived from alizarin or from anthracin. They are dutiable, as assessed, at 30 per cent ad valorem under paragraph 15, act of 1897, and not exempt from duty, as claimed, under paragraph 469 of said act. (T. D. 22110—G. A. 4683; March 23, 1900.)

**Dyes or colors—Continued.**

So-called "alizarin black," "alizarin black G A," "alizarin black F," and other dyes or colors, produced by various methods from coal-tar products and from substances other than alizarin or anthracin, are dutiable at 25 per cent ad valorem or 30 per cent ad valorem, if imported, respectively, under the acts of 1894 and 1897. (See G. A. 4322, 4360, and 4682.) The term "artificial alizarin" has acquired in the historical literature on the subject, among scientists and in the discussion by the courts, a definite, fixed meaning, by which it is limited to such dyestuffs as are derived from anthracin; and the expression "artificial alizarin colors or dyes" has no larger meaning than "artificial alizarin," but the terms are synonymous. The term "derived" in paragraph 469, act of 1897, is to be understood in its commonly received and popular sense, and hence to mean *produced* from anthracin.—*Farbenfabriken of Elberfeld Co. v. United States* (99 Fed. Rep., 553), *Farbenfabriken of Elberfeld Co. v. United States* (*ib.*, 554), *Pickhardt v. United States* (*ib.*, 719), and *Farbenfabriken of Elberfeld Co. v. United States* (102 *id.*, 603; 42 C. C. A., 525), followed. (T. D. 22663—G. A. 4823; December 10, 1900.)

- (1) Dyes described in the invoices variously as "alizarin grey," "alizarin grey F F," "alizarin blue B R 3 G," "alizarin blue H R," "alizarin blue S A P," "alizarin blue S A C," "alizarin blue S A E," "alizarin blue S A F," "alizarin fast black," "alizarin fast black S P," "alizarin black B," "alizarin black 1 A," and as "alizarin black 3 B" are exempt from duty under paragraph 469, act of 1897; (2) "binitrotoluol, reduced," and "sodium of amido naphthol sulpho acid" are dutiable at 20 per cent ad valorem, under paragraph 15 of said act; (3) dyes described in the invoices severally as "alizarin brown G," "alizarin brown W," "alizarin brown R," "alizarin blue G C," "alizarin blue S G R," "alizarin blue S 5 R," "alizarin blue 5 R," "alizarin blue B A R," "alizarin blue S 3 R," "alizarin blue C B B," "alizarin black (Bayer) 1 B," "alizarin black S G," "alizarin black 2 B," "alizarin black V B," "alizarin black N V B L," "alizarin black F," "alizarin black G A," "alizarin yellow," "alizarin yellow A," "alizarin yellow C D," "alizarin yellow C R X," "alizarin yellow 3 G P," "alizarin green," "alizarin green S S," and as "alizarin green P extra" are produced from coal-tar products other than alizarin or anthracin, and are dutiable, as assessed, at 30 per cent ad valorem under the provision for coal-tar dyes or colors not specially provided for in paragraph 15, act of 1897. (T. D. 23314—G. A. 5001; October 16, 1901.)

**Dyewood extract.** (See Cutch.)

**Dyewood, olive solide.** (See Olive solide.)

**Dynamo brushes.**

Dynamo brushes, so called, made of metal, and used for collecting and transmitting electrical currents, are not dutiable under the provision of the tariff act of 1897, for "brushes of all kinds," but are dutiable under the provisions of paragraph 193 as manufactures of metal.—*McCoy v. Hedden* (38 Fed. Rep., 89); *In re China and Japan Trading Company* (71 Fed. Rep., 864); G. A. 4938 (T. D. 23109); G. A. 765 (T. D. 11590); G. A. 2669 (T. D. 15143), and G. A. 4505 (T. D. 21430) followed. (T. D. 24593—G. A. 5390; July 24, 1903.)

**E.****Eagle Pass, Tex.**

Privileges of immediate-transportation act extended to. (T. D. 22167; circular 49, April 20, 1900.)

**Earth, ocher, containing lead.** (See Ocher.)

**Earth, unwrought.** (See Color, crude.)

**Earthenware, common brown.**

Common brown earthenware is earthenware made from brown clay and which is common brown in character and appearance. The provisions of paragraph 94 do not cover all earthenware made from common brown clay, irrespective of appearance, finish, or decorating. Earthenware made from brown clay with a white glazed interior is dutiable under paragraph 96, act of 1897, at 55 per cent ad valorem.—G. A. 5336 (T. D. 24424) cited and followed. (T. D. 24767—G. A. 5466; November 2, 1903.)

**Earthenware jugs.** (See Jugs.)**Earthenware pill tiles.** (See Pill tiles.)**Earthenware, Rockingham.** (See Rockingham earthenware.)**Earthenware scale plates, decorated.**

White earthenware scale plates, upon which is imprinted an elaborate trademark design in black, representing the Western Hemisphere of the globe, having traced thereon the outlines of continents, principal rivers, parallels of latitude and longitude, names of oceans, etc., the whole encircled by a scroll and shaded to produce a perspective, held to be earthenware decorated or ornamented within the meaning of paragraph 95, act of 1897, and dutiable at 60 per cent ad valorem rather than at 55 per cent ad valorem as being "plain white without superadded ornamentation of any kind," under said paragraph, or "not ornamented or decorated," under paragraph 96.—*Koscherak v. United States* (98 Fed. Rep., 596) followed; *In re Borgfeldt* (G. A. 4073); *United States v. Borgfeldt* (123 Fed. Rep., 196); *In re Masson* (G. A. 4675) distinguished. (T. D. 22562—G. A. 4787; October 22, 1900.)

**Earthenware vessels not jugs.**

An earthenware vessel, of a capacity of more than 8 gallons, about 21 inches high and 18 inches at its largest diameter, weighing about 33 pounds when empty, is not a "jug" within the meaning of the second proviso to paragraph 296, act of 1897, which requires spirituous liquors, imported in bottles or jugs, to be packed "in packages containing not less than one dozen bottles or jugs," or duty to be paid "as if such packages contained at least one dozen bottles or jugs." (T. D. 23556—G. A. 5088; February 27, 1902.)

**Earthy or mineral substances not decorated.**

Polishing powders composed wholly or in chief value of earthy or mineral substances, silenium in sticks, bath bricks, Putz pomade, Putz extract, and modeling clay composed in chief value of earthy substance, are not dutiable under paragraph 97, act of 1897, but are dutiable as nonenumerated manufactured articles, under section 6 of said act, at 20 per cent ad valorem.—*United States v. Gabriel* (99 Fed. Rep., 716), *United States v. Waddell* (113 *id.*, 1021; 51 C. C. A., 688), and *United States v. Ramsperger* (suit 2845, no opinion) followed. (T. D. 23028—G. A. 4921; May 4, 1901.)

**East India Buffalo hides.** (See Hides.)**East India sheepskins.** (See Skins for morocco.)**Eastport, Me.**

Privileges of immediate-transportation act extended to. (T. D. 22295; circular 92, June 18, 1900.)

**Eau de marasque.** (See Marasque water.)**Ecuador, sucre of.**

Value of sucre of Ecuador, for duty purposes, 48.6 cents. (T. D. 21514; August 22, 1899. T. D. 21990; February 8, 1900.)

**Edgings.** (See Cotton edgings; Lace articles; Silk edgings.)

**Edible berries in natural condition.** (See Foxberries.)

**Eel grass.** (See Sea grass.)

**Eels.**

Eels, being migratory fish, and not distinctively fresh-water fish, are dutiable as salt-water fish under paragraph 261, act of 1897, at three-fourths of 1 cent per pound. (T. D. 19506; June 17, 1898.)

**Egg fruit.** (See Yolk of eggs.)

**Egg-shaped bonbon boxes of metal.** (See Bonbon, etc.)

**Eggs of game birds.** (See Animals and birds.)

**Eggs, ostrich, shells of.** (See Ostrich eggs, shells of.)

**Egret feathers, crude.**

Crude egret feathers, not being ornamental in that state, and requiring skilled labor to convert them into ornamental feathers, are dutiable at the rate of 15 per cent ad valorem under paragraph 425, act of 1897. G. A. 4910 (T. D. 22982) followed.—To fall within the provision for crude ornamental feathers, such articles must be of the class which can be used for ornamental purposes in their crude state. G. A. 4889 (T. D. 22892) followed. (T. D. 24368—G. A. 5324; April 13, 1903.)

**Elastic.** (See Braids, elastic.)

**Elaterium.**

Crude drug, not a medicinal preparation. (T. D. 22782—G. A. 4859; January 30, 1901.)

**Electric carbon.** (See Carbons, electric.)

**Electric incandescent lamps.**

Incandescent lamps used for electric lighting, and composed of blown glass, metal, and other materials, glass being the component material of chief value, held to be dutiable at 45 per cent ad valorem under paragraph 112, act of 1897, as manufactures of glass, and not under paragraph 100 of said act as articles of glass of the kind there described, nor as "blown glassware," nor under paragraph 193 of said act as articles or wares composed in part of metal. (T. D. 20275—G. A. 4304; October 27, 1898.)

**Electric-light carbons.** (See Carbons, electric.)

**Electrotype plates.** (See Copyrighted articles.)

**Elevators.**

Storage in nonbonded elevators pending transshipment of Canadian grain entered for transportation and exportation; modifying T. D. 11502 and T. D. 19051. (T. D. 22715; January 10, 1901.)

**Elm logs.** (See Timber.)

**El Paso, Tex.**

Privileges of immediate-transportation act extended to. (T. D. 22167; circular 49, April 20, 1900.)

**Emblems.** (See Reliquary cross.)

**Embroidered.**

Articles, invoicing of. (See Invoice and dutiable value.)

Cotton lace corsets. (See Corsets.)

Cotton netting as flouncing. (See Wearing apparel.)

Handkerchiefs. (See Handkerchiefs; Invoice and dutiable value.)

Hosiery. (See Hosiery.)

Paper mottoes. (See Mottoes.)

Scarfs or neckties. (See Scarfs.)

Wool wearing apparel. (See Wearing apparel.)

**Embroideries.** (See, also, Appliqué work; Crochet cotton rings; Lace articles.)

Method of invoicing cotton net embroideries from St. Gall. (T. D. 19587; June 28, 1898.)

**Embroidery cotton.**

Cotton threads in large skeins of about 70 inches in perimeter measurement, held dutiable according to chief use as embroidery cottons at the rate of one-half of 1 cent per 100 yards under the provisions of paragraph 303, act of 1897. (T. D. 24560—G. A. 5372; July 8, 1903.)

Embroidery cotton imported in skeins dutiable as embroidery cotton imported otherwise than on spools or reels at one-half cent for each 100 yards or fractional part thereof, without regard to number of yards in each skein, under paragraph 303, act of 1897. (T. D. 18880; January 27, 1898.)

**Embroidery, Japanese.** (See Silk piece goods.)

**Emeralds, pierced and polished.** (See Precious stones.)

**Emigrant.**

An American citizen who removes to Europe and remains there for five years, retaining, however, his citizenship in the United States, is not, when returning to this country, an "emigrant" within the meaning of paragraph 645, act of 1897. (T. D. 20610—G. A. 4336; January 19, 1899.)

Status of. (T. D. 19365; May 20, 1898.)

**Emigrants' declarations.** (See Household effects.)

**Empty vans, importations of.** (See Vans.)

**Enamel, glass.**

White glass enamel suitable for watch and clock dials free under paragraph 564, act of 1897, as "glass enamel, white, for watch and clock dials." (T. D. 18804; January 12, 1898.)

**Enamel white.**

Aspinalls' enamel white dutiable not as a varnish, but as paint mixed with other solutions than oil, at 30 per cent under paragraph 58, act of 1897. (T. D. 21477—G. A. 4516; August 4, 1899.)

Enamel white, a white paint containing zinc, but not containing lead, ground in oil, and mixed with varnish, is dutiable at 1½ cents per pound under paragraph 57, act of 1897.—G. A. 4516 (T. D. 21477) reversed; *Pomeroy v. United States* (126 Fed. Rep., 583; T. D. 25047) followed. (T. D. 24865—G. A. 5522; December 20, 1903.)

**Enameled ware.**

Enameled ware distinguished from cast hollow ware. Enumeration under paragraph 159, act of 1897, held to be more specific than under paragraph 150.—52 Fed. Rep., 808, followed. (T. D. 21425—G. A. 4500; July 20, 1899.)

**Encrusted stones.** (See Jewelry.)

**Enfleurage grease.**

Certain concentrated essences of flowers, in which petroleum was used as a solvent, held to be free of duty under paragraph 568, act of 1894, or paragraph 626, act of 1897.—G. A. 3603 affirmed; *United States v. Dodge* (94 Fed. Rep., 481) followed. (T. D. 21424—G. A. 4499; July 20, 1899.)

Certain odorous pastes, or "concentrated essence of perfumes," free of duty as "enfleurage grease" under paragraph 568, act of 1894. (T. D. 21306; June 26, 1899.)

Enfleurage grease is free of duty under paragraph 626, act of 1897, and is not dutiable as an essential oil under paragraph 3.—*United States v. Dodge & Olcott* (94 Fed. Rep., 481), affirming *In re Dodge & Olcott*, G. A. 3603. (T. D. 23965—G. A. 5200; August 30, 1902.)

**English holly.**

Component material in carriage whips. (See Carriage whips.)

**English sparrow.** (See Animals and birds.)**Engraved and etched glassware.** (See Glassware, chemical.)**Engravers' tools.**

Engravers' tools, composed of small steel shafts, tipped with a diamond fragment, imported under act of 1897, are dutiable as manufactures composed in part of steel at 45 per cent ad valorem, under paragraph 193, and not at 60 per cent ad valorem, as precious stones set, under paragraph 434.—*In re Hope, etc.*, Company (100 Fed. Rep., 286) followed. (T. D. 22216—G. A. 4706; May 7, 1900.)

Engravers' tools tipped with a small diamond chip at one end, commonly known as "hort," not dutiable as precious stones set, but properly classifiable as manufactures of metal at 45 per cent ad valorem, under paragraph 195, act of 1897. (T. D. 22154; April 16, 1900.)

**Entered value.**

No allowance from. (See Clerical error.)

**Entireties.** (See, also, Coverings; Needlebooks.)

Toothpicks and holders not. (T. D. 21736—G. A. 4592; November 6, 1899.)

Where a paragraph of the tariff act provides by name for a certain article, without specifying any limitations as to dimensions, it can not be construed to limit the article in question to any particular length or size. (T. D. 22758—G. A. 4848; January 25, 1901.)

**Entries.**

**Numbering; drawback.** (See Drawback.)

**Preliminary.** (See Lading permit.)

**Preparation of—**

Collectors can not act as agents for importers in preparation of entries, and no change can be made in entry after declaration. (T. D. 22543; October 15, 1900.)

**Sheet or plate glass—**

Liquidation and reliquidation suspended under circular 55 of May 7, 1901, T. D. 23022. (T. D. 23080; May 29, 1901.)

**Stamping of.** (See Stamp tax.)

**Entry by appraisement.** (See Appraisement.)

**Entry of merchandise.** (See, also, Importation, when complete.)

A collector may refuse to permit an importer to enter his goods at a lower price than that disclosed in his invoice at which they were purchased, even though the consular notation shows such lower price to be the actual market price on day of shipment. Section 8, act of 1890, requires statement in detail of purchase price, and section 7 of said act does not permit assessment on a lower price. Consular notation is not conclusive. The purpose of the law is to secure information and guard against wrongdoing only. (T. D. 21199—G. A. 4447; May 27, 1899.)

A nonresident consignee, who appears in person at port of entry, may make entry. (T. D. 22478; September 10, 1900.)

A receiver appointed by a court of competent jurisdiction, and having the requisite authority, deemed and held to be, for customs purposes, the legal representative of an insolvent consignee or importer, and therefore capable of making entry of imported merchandise consigned to a firm which has become insolvent, the situation of a receiver being, by operation of law, analogous to that of an assignee under a voluntary assignment. (T. D. 19667; July 15, 1898.)



**Entry of merchandise—Continued.**

Conditions under which consolidated shipments destined for Canada may be included in one entry. (See Shipments, consolidation of.)

Entries of free goods for United States made by officers of the Government exempt from stamp tax. (T. D. 22467; September 1, 1900.)

Entry and invoice considered an entirety, and where an addition to make market value is noted on latter, held to be an advance on entry. (T. D. 20730—G. A. 4362; February 18, 1899.)

Entry and transportation of merchandise arriving in the United States in transit to places in the British possessions otherwise than under treaties. (T. D. 21702; circular 129, October 27, 1899.)

Entry and transportation of merchandise passing in transit through the United States between foreign countries. (T. D. 22250; circular 76, May 25, 1900. T. D. 22605; circular 153, November 14, 1900.)

Entry by a person other than the consignee or his duly authorized agent is contrary to provisions of section 1, act of 1890. (T. D. 21729; November 3, 1899.)

Entry of goods after 4.06 p. m., July 24, 1897, imported at a prior hour on that day.—Entry of a vessel at the custom-house must be completed before importers can demand, as a matter of legal right, that their entries for the cargo be accepted. The mere arrival of the vessel within the limits of the port and "posting" thereof in the custom-house not sufficient. (T. D. 21116—G. A. 4436; May 9, 1899.)—The provision in section 2785, Revised Statutes, for the entry of merchandise within fifteen days after the report to the collector of the district of the master of the vessel in which the merchandise is imported fixes the date *after* which the importer may not make his entry, but not the date *before* which he may not do so. Accordingly, where importers on and prior to 4.06 p. m. of July 24, 1897, tendered the collector a consumption entry and were prepared to pay the estimated duties on merchandise on a vessel which arrived within the limits of the port that morning, the merchandise is dutiable under the act of 1894.—*In re Legg* (G. A. 4436) reversed; *United States v. Legg* (105 Fed. Rep., 930; 45 C. C. A., 134) followed. (T. D. 22870—G. A. 4881; March 8, 1901.)

Entry of personal effects. (See Baggage; Personal effects.)

Goods of no dutiable value received by parcels post from Germany require entry and internal-revenue stamp. (T. D. 21895; January 4, 1900.)

Immediate-transportation act of June 10, 1880, requires an entry, either for consumption or warehouse, at the port of destination in the United States. The shipment in transit through the United States under this act of merchandise shown by the manifest, invoice, or bill of lading to be intended for exportation will not be permitted, T. D. 21751. (T. D. 21800; November 27, 1899.)

Immediate-transportation entries: It is error for a collector of customs at an outside port to allow goods to be entered for immediate transportation to another port not entitled to the benefits of the immediate-transportation act, and the attempted liquidation of a consumption entry of such merchandise by the collector at the port of ultimate destination will be void. The collector at the port of original importation is the only officer authorized, under such circumstances, to make an ascertainment and liquidation of the duties. *Saltonstall v. Russell* (152 U. S., 658; 14 Sup. Ct. Rep., 733).—*It seems* that where goods are entered at an outside port for immediate transportation to a port not entitled to the benefits of the immediate-transportation act, but, while the goods are in transit, Congress passes an act extending the benefits of the act to such port, the irregularity in the entry will be thereby cured, and the collector at the port of ultimate destination may proceed to ascertain and liquidate the duties. (T. D. 24153—G. A. 5255; January 13, 1903.)

**Entry of merchandise—Continued.**

Immediate-transportation entries: Instructions to inspectors and storekeepers handling goods by immediate-transportation entry. (T. D. 24670; circular 106, September 18, 1903.)

Immediate-transportation entries: Manner of keeping the daily register of immediate-transportation documents and merchandise (Cat. Form No. 423). (T. D. 24824; circular 132, December 12, 1903.)

Immediate-transportation entries; time of effect of Dingley Act: Goods were imported at New York on July 24, 1897, and entered in bond for immediate transportation to Philadelphia, but only 6 cases out of 40 were received by the railroad company on that day. The importers sought to make entry of the entire importation under the tariff act of 1894, and tendered an entry in due form to the collector at Philadelphia on the morning of said July 24, but the entry was refused. *Held* that the collector was justified in his refusal, it not being shown that the goods had left the port of New York before the tariff act of 1897 became operative.—As to the precise point of time when goods under an immediate-transportation entry come within the jurisdiction of the collector at the port of ultimate destination, *quære?* (T. D. 24796—G. A. 5482; November 18, 1903.)

Immediate-transportation goods to be entered within twenty-four hours after delivery of carrier's manifest to customs officer at destination. (T. D. 22055; March 6, 1900.)

Informal entry: The mere filing of the prescribed document with the collector is not an "entry." It is necessary that the collector should accept and act upon it. "Entry" may be described as the entire transaction by which the importer obtains the entrance of his goods into the body of the merchandise of the United States, and is not completed until the right to the custody of the goods passes from the Government. *United States v. Cargo of Sugar* (3 Sawyer, 46; 25 Fed. Cases, 288); *United States v. Baker* (5 Ben., 251; 24 Fed. Cases, 953); *United States v. Goodsell* (84 Fed. Rep., 439); *United States v. Benzon* (2 Cliff., 512; 24 Fed. Cases, 1112).—The informal entry, so called, provided by section 2859, Revised Statutes, is designed as a rule of convenience only and is not intended to contribute to the rights of importers. The simple filing of the application to enter merchandise under its provisions does not vest in the importers, at the time of such filing, even an incipient right or equity, such as a court would intervene to protect. Before such entry can be regarded as complete the collector must be satisfied that the neglect to produce a certified invoice was unintentional and that the importation was made in good faith. Where importers on and prior to July 24, 1897, made application to enter goods without invoice, but the goods were not finally passed nor the duties paid, nor permits of delivery granted until after July 24, such goods fall within the provisions of section 33, act of 1897, as goods "for which no entry has been made," and become dutiable at the rates provided by said act and not at those prescribed by the act of 1894. (T. D. 22481—G. A. 4762; September 7, 1900.)

Informal entry; conditional delivery: The tender by an importer of the formal document prescribed by section 2859 of the Revised Statutes, accompanied by a check in payment of duties, does not constitute the "entry" of merchandise as the term is used in section 33, act of 1897. G. A. 4762 cited and followed.—The instrument characterized by the law and known in customs transactions as "permit of delivery" or "permit to deliver" may be, and frequently is, when issued, conditional in effect. These conditions may rest in parol or custom or be a part of the instrument, or may be such as are prescribed as statutory or administrative conditions or regulations affecting such instruments generally or in the particular case. *United States v. Goodsell* (84

**Entry of merchandise—Continued.**

Fed. Rep., 439).—Where importers on and prior to 4.06 p. m. of July 24, 1897, tendered the collector the informal documentary entry of and a check in payment of estimated duties on cargoes of lead ores imported in bond, and which had only arrived at the port that morning, which said goods were on subsequent days officially and duly weighed and assayed and duties thereupon liquidated, even had said documents been accepted, such goods fall within the provisions of section 33 of said act as goods "for which no entry has been made," and \* \* \* "for which no permit of delivery \* \* \* has been issued," and become subject to the provisions of the act of 1897. (T. D. 22618—G. A. 4809; November 14, 1900.)

Merchandise arriving on one vessel and consigned to one and the same consignee should be included in one entry, when papers necessary to complete entry have been received. Merchandise for which no invoice or bill of lading has reached the consignee may be entered subsequently, but notation of the cases to be omitted from original entry should be made thereon. Sec. 5, act of June 10, 1890. (T. D. 23838; July 2, 1902.)

Packed packages, entry of, under act of May 1, 1876. (T. D. 23823; circular 71, June 26, 1902.)

Papers known to be imperfect—Estoppel: Entry was made on an invoice which the importers knew to be imperfect in a material particular, in that it stated that the merchandise was imported from London, England, whereas in fact it came from Portugal. They did not offer to give bond for the production of a corrected invoice, nor did they obtain any corrected invoice until after the collector had liquidated the entry. Against the liquidation they filed a protest, claiming that the merchandise was imported from Portugal, and subject to the benefits of the commercial agreement between the United States and Portugal. In support of this claim, they produced before the Board of Classification a corrected consular invoice, certified at Oporto, Portugal, and asked that this be substituted for the invoice on which entry had been made. *Held* that they were estopped from denying the correctness of the original invoice on which entry was made, having sworn that it was in all respects correct and true, when they had full knowledge that such was not the case. (T. D. 23754—G. A. 5152; May 26, 1902.)

Papers known to be imperfect—Estoppel: Entry was made on an invoice which the importers knew to be imperfect in a material particular, in that it stated that the maker of the invoice was the seller of the goods when he was in fact the agent of the purchaser. Against a liquidation which, on the ground that a vender could not charge a commission in any proper sense, included a so-called commission in the total invoice value, the importers protested, alleging and proving that the maker of the invoice was not the vender of the goods but was their agent to whom they paid a *bona fide* commission. *Held* that they were estopped from denying the correctness of the invoice on which the entry was made, having sworn to the best of their knowledge and belief it was in all respects true and was made by the person by whom it purported to be made when they had knowledge that such was not the case. (T. D. 24152—G. A. 5254; January 12, 1903.)

Personal effects, entry of. (See Baggage; Personal effects.)

Rupees, entry of merchandise invoiced in. (T. D. 23059; circular 61, May 18, 1901.)

Specie and gold and silver bullion. (See Stamp tax.)

**Envelopes, flat.**

Paper cut by machinery into certain shapes and sizes preparatory to being made into envelopes by folding and gumming the edges, and which are known commercially as "flat envelopes," held not to be the envelope of commerce

**Envelopes, flat**—Continued.

provided for by paragraph 399, act of 1897; nor to be dutiable by similitude under section 7 of said act, but are manufactures of paper and dutiable under paragraph 407 at 35 per cent ad valorem. Note *G. A. 4590*; *Blumenthal v. United States*, 4 C. C. A., 680, affirming 51 Fed. Rep., 76. (T. D. 22497—*G. A. 4768*; September 18, 1900.)

**Epsom salts.**

Epsom salts, named in dutiable and free list of act of 1894, exempt under paragraph 542.—*C. A. 3285* affirmed; *United States v. Merck* (97 Fed. Rep., 989; 38 C. C. A., 701) followed. (T. D. 21503—*G. A. 4526*; August 12, 1899.)

Where an article is enumerated in both the free list and the dutiable list of a tariff act, and the conflict is irreconcilable, the provision last in order must prevail as the latest expression of legislative intent, and the earlier one deemed to be abrogated to the extent of the repugnance. Accordingly, Epsom salts or sulphate of magnesia, being *eo nomine* provided for in the act of 1894, both in paragraph 24 at one-fifth of 1 cent per pound, and in paragraph 542 as free of duty, is exempt from duty under the latter provision, which is held to control.—*Powers v. Barney* (5 Blatch., 202; 19 Fed. Cas., 1234), *United States v. Merck* (97 Fed. Rep., 989; 38 C. C. A., 701), *In re Graef* (*G. A. 325*), *In re Balfour* (*G. A. 4526*), and *In re Merck* (*G. A. 3285*) followed. (T. D. 21902—*G. A. 4626*; January 5, 1900.)

Salts, Epsom, imported under act of 1894, free of duty under paragraph 542. (T. D. 23158; July 3, 1901.)

**Equipment of steamships.** (See, also, Ship's equipment.)

A duplicate piece of machinery, called a screw boss, imported for the purpose of replacing a defective piece in a steamship, held not to be an article of importation, but part of the equipment originally provided for and belonging to steamer for which intended. (T. D. 20748; March 1, 1899.)

Extra shaft, part of the original equipment of a foreign vessel, dutiable if landed for future use.—T. D. 20748 distinguished. (T. D. 24075; December 4, 1902.)

**Eritrean colony.**

Authentication of invoices on importation of hides from. (See Invoices.)

**Erroneous shipment.** (See Manifests.)**Error, clerical.** (See Clerical error.)**Error upon invoice.**

It can not operate to the benefit of an importer that a clerical error was committed in the multiplication of the value of imported goods by their weight if it appears that the value per unit is correctly stated and the proper weight is returned by the weigher. (T. D. 23871—*G. A. 5178*; July 12, 1902.)

**Errors in liquidation.**

Clerical errors in liquidation detected by the Auditor for the Treasury Department to be referred back to collectors or surveyors of customs for correction under the provisions of section 21, act of June 22, 1874. (T. D. 22527; October 6, 1900.)

**Essence of anchovy.** (See Paste, anchovy and bloater.)**Essential oil.** (See Camphor oil.)**Estimated duties.**

Estimated duties not to be refunded when imported goods are forfeited. (T. D. 22218; May 9, 1900.)

**Estimated duty on sugar.** (See Sugar.)**Estoppel.** (See Commissions; Entry, papers known to be imperfect.)

**Etamine or vitrage.**

Cotton fabrics, the body or foundation of which is open, woven-like netting, both warp and filling threads being closely twisted and comprising two or more distinct threads like cord, but which are ornamented at intervals with longitudinal stripes and figure effects produced by Jacquard attachment and small cotton threads of different color than the body, and which run parallel with the warp threads from an extra beam, are dutiable at 60 per cent ad valorem under the provision for etamine or vitrage in paragraph 339, act of 1897. (T. D. 21589—G. A. 4549; September 7, 1899.)

Cotton fabrics, described in the invoices as "oriental stripes," "printed canvas," "cotton canvas," and "congress canvas," some having alternating close-woven stripes and fancy reticulated openwork, like lace netting, in different colors, and others a foundation or ground of plain woven openwork, like some kinds of netting, with fancy stripes about 4 inches wide near the edges, composed of different-colored threads and cords, and including a variety of openwork resembling some features of Spanish drawnwork lace, are dutiable at 60 per cent ad valorem, under the provisions for etamines and vitrages in paragraph 339, act of 1897. (T. D. 21894—G. A. 4623; January 2, 1900.)

**Etched bottles.** (See Bottles.)**Etched glass thermometers.** (See Thermometers.)**Etchings advanced in value.** (See Reimported American goods.)**Ether or ethyl chloride preparations and their autospray coverings.**

Ether or ethyl chloride with small percentages of menthol oil sinapis (or mustard), cocaine, eucaïne, iodine, etc., dissolved therein, and which are used as medicinal preparations, is dutiable at \$1 per pound (or at not less than 25 per cent ad valorem), under the provisions of paragraph 21, act of 1897, and not as medicinal preparations under paragraphs 67 and 68 of said act.—So-called "autosprays," being small tubular forms of glass with a narrow neck at each end, to which a metal tube is fitted and closed with a metal screw cap, and which contain the preparations above described, are not dutiable as unusual coverings at 45 per cent ad valorem under paragraph 193, act of 1897, and section 19 of the customs administrative act of June 10, 1890, and are dutiable at the ad valorem rates to which their contents may be subject, or exempt from duty where the contents are assessed at a specific rate. (T. D. 22841—G. A. 4874; February 21, 1901.)

**Ethyl, chloride of, coverings for.** (See Coverings.)**Etiquettes.**

Small labels or tickets, known as etiquettes, having the words "No.—yds.—" printed thereon, are dutiable under paragraph 403, act of 1897, as printed matter, and are not dutiable under paragraph 407 as manufactures of paper. (T. D. 24745—G. A. 5456; October 23, 1903.)

**Euxesis.**

Euxesis, an article imported in pliable tubes, intended for shaving purposes without the use of soap or water, not a soap, but a toilet article dutiable at 50 per cent ad valorem under paragraph 70, act of 1897. (T. D. 19897—G. A. 4227; August 11, 1898.)

**Evaporated onions.** (See Onions, evaporated.)**Everett, Wash.**

Privileges of immediate-transportation act extended to. (T. D. 22864; circular 29, March 9, 1901.)

**Evergreen seedlings.** (See Seedlings, evergreen.)**Evidence.**

Sculptors' certificates. (T. D. 24822—G. A. 5501; December 8, 1903.)

**Examination and appraisal of heavy machinery.** (See Machinery.)

**Examination of drugs.** (See Drugs.)

**Examination of heavy or bulky machinery, special bond.** (See Bonds.)

**Examination of imported merchandise.**

At all ports, excepting New York, at least one package of every invoice and one package at least of every ten packages of merchandise, must be designated by the collector to be opened, examined, and appraised as prescribed in section 2901, Revised Statutes, and the provisions of that statute can not be waived in any case. The exception in section 2939, Revised Statutes, empowering the Secretary of the Treasury to make special regulations in certain cases, authorizing the examination of a less number of packages, is limited or restricted to cases arising at the port of New York.—Modification of article 828, Customs Regulations of 1892. (T. D. 21246; June 9, 1899.)

Where certified or pro forma invoice is lacking in proper specification of goods covered thereby, or is incomplete, or whenever fraud or undervaluation is suspected, all packages should be ordered to public store, at expense and risk of owner or consignee, for examination and verification. (T. D. 19634; July 7, 1898.)

**Examination of importers by local appraisers.** (See Market value.)

**Excelsior.**

Excelsior dutiable as a manufacture of wood. (T. D. 22137; April 9, 1900.)

**Excess of alcohol, fruits in spirits.** (See Fruits in spirits.)

**Excess of deposits, repayments to importers.**

Excess of deposits due importers on final liquidation of entries need not be withheld where the importers remain indebted to the Government on other entries still in dispute. (T. D. 23967; September 10, 1902.)

Repayments to importers of excess of deposits for unascertained duties on imports from Porto Rico. (T. D. 22391; circular 124, July 28, 1900.)

Repayments to importers of excess of deposits. (T. D. 24449; circular 61, May 29, 1903.)

**Excise tax on Netherlands sugar.** (See Sugar.)

**Exemption clause, baggage.** (See Baggage.)

**Exhibition articles, transfer of.** (See Transfer, etc.)

**Experts, tea.** (See Board of tea experts.)

**Explosives.**

Detonators or blasting caps are held to be dangerously explosive and not entitled to bonding privilege. (T. D. 21118; May 10, 1899.)

Safety fuses not explosives, and are entitled to privilege of immediate transportation under act of June 10, 1880. (T. D. 21219; June 5, 1899.)

**Export bonds.**

Export bonds within limits specified in article 68, regulations of November 14, 1894 (T. D. 15442), may be waived. (T. D. 23515; February 11, 1902.)

**Export bounty.** (See Sugar.)

**Export duty on Canadian wood pulp.** (See Wood pulp.)

**Exportation, what constitutes—Cuba foreign territory—Returned American goods.** (See, also, Country of exportation.)

Merchandise transported from New Orleans to Santiago de Cuba, while that place was within the military occupation of the United States, must be deemed to be "exported" from this country. The fact that it is afterwards returned to New Orleans without having been landed does not take it out of the category of "imported merchandise," dutiable under the United States tariff laws.

**Exportation, etc.—Continued.**

*McGlinchy v. United States* (4 Cliff., 312; 16 Fed. Cases, 118) followed.—The conquest and occupation of Santiago by the United States military authorities did not make that territory a part of the United States; for tariff purposes it remained a foreign port. *Flemming v. Page* (9 How., 603) followed.—*It seems* that where it is impossible to comply with the regulations of the Secretary of the Treasury as in proof of identity of American articles exported and returned, under the provisions of paragraph 483, act of 1897, the rule in *Dominici's case* (78 Fed. Rep., 334) might apply. (T. D. 21476—G. A. 4515; August 3, 1899.)

**Exports, refunds on.**

Laws and regulations for allowance of drawback and refunds on exports under the customs laws. (T. D. 22721; circular 3, January 14, 1901.)

**Exports to Russia, retaliatory action.** (See Russia.)**Exports under internal-revenue laws.**

Articles subject to internal-revenue tax should be placed under seal if transported from one domestic port to another. (T. D. 21002; April 13, 1899.)

**Expositions.** (See, also, Transfer of exhibition articles.)**Bonds for admission of animals—**

Bonds given on the importation of animals for exhibition purposes under the provisions of paragraph 474, act of 1897, and the regulations of May 27, 1902 (T. D. 23743), should be in the sum of double the estimated duties on the animals. (T. D. 24376; April 23, 1903.)

Regulations amended. (T. D. 23743; circular 54, May 27, 1902.)

**Bons de l'exposition—**

Coupons issued by French Government entitling holder to chance to win a prize in a lottery controlled by that Government, etc., prohibited importation under section 16, act of 1897. (T. D. 18845; January 20, 1898.)

**Cigar samples—**

Gratuitously distributed in large quantities dutiable. (T. D. 23485; January 22, 1902.)

**Costumes—**

Costumes of Mexicans for use in spectacle of "Streets of Mexico" not personal effects of owners, although accompanying them as baggage, but must be entered and listed as exhibits. (T. D. 22939; April 3, 1901.)

**Interstate—**

Dutiability of exhibits. (T. D. 24072—G. A. 5234; December 2, 1902.)

**Live stock—**

Importation of animals for exhibition, under paragraph 474, act of 1897.—Rules and regulations. (T. D. 23146; circular 73, June 27, 1901. T. D. 23743; circular 54, May 27, 1902.)

Free return of animals exported from the United States for exhibition purposes. (T. D. 20819; circular 35, March 10, 1899.)

Quarantine of animals imported for exhibition at Pan-American Exposition.—Live stock can not be shipped under the immediate-transportation act. (T. D. 23017; May 4, 1901.)

**Louisiana Purchase Exposition, St. Louis, Mo.—**

Free entry of personal effects or supplies for foreign commissioners at the Louisiana Purchase Exposition. (T. D. 24598; July 30, 1903.)

Marking of exhibits; amending regulation of May 17, 1901, T. D. 23057. (T. D. 24233; February 18, 1903.)

Regulations: T. D. 23057; circular 60, May 17, 1901. T. D. 24339; circular 43, April 8, 1903. T. D. 24359; circular 47, April 14, 1903.

**Expositions—Continued.****National Exposition of American Products, etc., at Philadelphia—**

Treasury decision 20476; circular 4, January 3, 1899. T. D. 20827; circular 37, March 14, 1899.

**Pan-American Exposition at Buffalo—**

Treasury decision 21035; circular 61, April 21, 1899. T. D. 22292; circular 89, June 18, 1900. T. D. 22645; circular 160, December 3, 1900.

**Sample cigars. (See Cigar samples.)****San Antonio International Fair and Texas State Fair and Dallas Exposition—**

Treasury decision 23185; circular 77, July 22, 1901.

**South Carolina Interstate and West Indian Exposition at Charleston, S. C.—**

Treasury decision 23408; circular 105, December 13, 1901.

**Trans-Mississippi and International Exposition—**

Treasury decision 18811; circular 11, January 15, 1898. T. D. 18824; circular 12, January 18, 1898.

**Extract.****Bark for tanning or dyeing. (See Dyeing and tanning, extracts for.)****Meat and wine—**

Extract of meat and wine held to be dutiable as a medicinal proprietary preparation containing alcohol.—G. A. 2565 reversed; United States v. Shoemaker (84 Fed. Rep., 146) followed. (T. D. 21717—G. A. 4588; October 28, 1899.)

**Nutgall. (See Nutgall, aqueous extract of.)****Extract from manufacturer's certificate.**

A properly certified extract from a certificate of manufacture, which has been verified by the import files or a proper certificate of importation, is sufficient for the purposes of liquidating an entry for drawback. If, however, such extract be not verified, or if the entire certificate of manufacture be furnished for use at the port of exportation, a certificate of importation must also be filed at such port. (T. D. 22365; July 18, 1900.)\*

**Eye, human, model for. (See Model.)****Eyes of colored glass for dolls.**

Eyes for dolls, made of colored glass in imitation of the human eye, are dutiable under the provision in paragraph 100, act of 1897, for "articles of glass, \* \* \* colored, \* \* \* or otherwise ornamented, decorated, or ground," and not under paragraph 112 of said act as "manufactures of glass, \* \* \* not specially provided for."—Koscherak v. United States (98 Fed. Rep., 596; 39 C. C. A., 166) followed. (T. D. 24779—G. A. 5471; November 10, 1903.)

**F.****Fabrics.**

Cotton, silk, and tinsel, loom woven. (See Cotton fabrics.)

Cotton, woven in the piece. (See China silks; Cotton table covers, etc.)

Jacquard and swivel figured. (See Cotton fabrics.)

Plain woven, of single jute yarns. (See Jute yarns.)

Silk. (See Silk fabrics.)

Silk and wool. (See Silk and wool fabrics.)

Woven. (See Woven fabrics.)

**Fact, mistakes of. (See Mistakes of fact.)****Fajardo, P. R.**

Subport of entry. (T. D. 22305; circular 94, June 22, 1900.)



**Fall River, Mass.**

Privileges of seventh section of the immediate-transportation act extended to Fall River, Mass. (T. D. 22882; circular 32, March 13, 1901.)

**Fancifully woven cotton cloth.** (See Cotton cloth.)

**Fancy buttons.** (See Buttons.)

**Fancy figured tapestry.** (See Tapestry goods.)

**Fancy fringed linen towels.** (See Linen towels; Towels.)

**Fancy paper boxes.** (See Paper.)

**Fans.****Kuskus root—**

Kuskus-root fans are not fans within the meaning of the law, but are dutiable as manufactures of grass at 30 per cent ad valorem under paragraph 449, act of 1897.—*McCoy v. Hedden* (38 Fed. Rep., 89), G. A. 1650 and G. A. 4153 followed; G. A. 3259 overruled. (T. D. 21056—G. A. 4421; April 21, 1899.)

**Sandalwood and silk—**

Proviso to paragraph 339, act of 1897, is limited in scope of application to articles and fabrics *ejusdem generis* with wearing apparel, textile fabrics, etc., enumerated in said proviso (*Dodge v. United States*, 84 Fed. Rep., 449; *Sutherland on Statutory Interpretation*, sec. 268 *et seq.*). Fans of sandalwood and silk are not of this class. The term "fans of all kinds," as used in paragraph 427 of said act, is particularly broad in scope and includes embroidered as well as other fans intended to be used as such.—*Tiffany v. United States* (66 Fed. Rep., 736) cited. (T. D. 24073—G. A. 5235; December 2, 1902.)

Sandalwood fans embroidered with silk dutiable at 60 per cent ad valorem under paragraphs 339 and 390, act of 1897.—G. A. 5235 of December 2, 1902, appealed from. (T. D. 24119; December 26, 1902.)

**Faramel.** (See Vessels.)

**Fashion magazines.** (See, also, Periodicals.)

A monthly periodical entitled *The Young Ladies' Journal*, an Illustrated Magazine of Fashion, Fancywork, Family Reading, etc., dutiable as a fashion magazine printed in part by lithographic process, at 8 cents per pound, under paragraph 400, act of 1897. (T. D. 19451—G. A. 4168; June 2, 1898.)

**Fastenings for customs packages in bond in cars and vessels.**

Treasury decision 21267; circular 84, June 14, 1899. T. D. 23448; circular 3, January 7, 1902.

**Feather beds and pillows.**

Beds and pillows composed of feathers and cotton, feathers component material of chief value, dutiable at 50 per cent ad valorem under paragraph 425 and section 7, act of 1897. (T. D. 22219; May 9, 1900.)

**Feather-edge braids.** (See Braids, vegetable fiber.)

**Feathers.** (See, also, Egret feathers, crude.)

Bed feathers, old, which have been cleaned before using, dutiable as feathers "dressed \* \* \* or otherwise advanced or manufactured," at 50 per cent ad valorem, under paragraph 425, act of 1897. (T. D. 21681; October 19, 1899.)

Crude ornamental feathers are dutiable at 50 per cent ad valorem under the provision for "ornamental feathers" in paragraph 425, act of 1897, and not at 15 per cent ad valorem under said paragraph as "feathers and downs of all kinds \* \* \* crude." (T. D. 22892—G. A. 4889; March 13, 1901.)

Feathers in a crude state, when naturally ornamental and not requiring any considerable expenditure of money or labor to put them in a finished state, duti-

**Feathers—Continued.**

able at 50 per cent ad valorem under paragraph 425, act of 1897; otherwise dutiable at 15 per cent ad valorem under said paragraph. G. A. 4889 (T. D. 22892) and G. A. 4910 (T. D. 22982) cited and followed. (T. D. 24066; November 24, 1902.)

**Feathers and downs.**

Chinese duck feathers from which down has been removed, and the extracted down, dutiable at 50 per cent ad valorem under paragraph 425, act of 1897. (T. D. 19418—G. A. 4157; May 26, 1898.)

**Feathers, spangled.**

The addition of spangles and beads to ornament feathers does not remove such articles from the category of feathers, nor change their name, identity, character, or use as such. Spangled and beaded feathers are ornamental feathers and are dutiable at the rate of 50 per cent ad valorem under paragraph 425, act of 1897, and are not dutiable at 60 per cent ad valorem under paragraph 408, which provides for articles composed wholly or in part of spangles.—G. A. 5055 (T. D. 23442) distinguished. (T. D. 24766—G. A. 5465; November 4, 1903.)

**Feed, chopped.** (See Chopped feed.)**Fees.** (See, also, Accounts.)

A charge or fee of 20 cents made by the collector of customs for an official certificate given by him as to the weight of imported merchandise as returned by the United States weigher, issued at the request and solely for the convenience of the applicant, is properly exacted under section 2654, Revised Statutes (ninth subdivision), and was not abolished by section 22, act of June 10, 1890.—*United States v. Jahn* (65 Fed. Rep., 792) distinguished. (T. D. 19946—G. A. 4242; August 18, 1898.)

Freight lien not subject to fee. (T. D. 22304; June 21, 1900.)

Fees and fines under customs and navigation laws to be deposited separately. (T. D. 24774; circular 128, November 14, 1903.)

Fees not to be charged for certificate of ownership of sealskin garments taken abroad. (T. D. 18921; February 3, 1898.)

Fees chargeable on removal of tobacco from bonded manufacturing warehouse. (T. D. 23298; October 5, 1901.)

Weighing fees not collectible for weighing salt withdrawn from bonded warehouses for transportation. (T. D. 18791; January 11, 1898.)

Weighing fees: Importer not required to pay for services in weighing or tallying weights of salt under article 1096, Customs Regulations of 1892.—Cases in which owner, agent, or consignee is liable for payment of actual expense incurred in weighing imported merchandise.—Article 522, Customs Regulations of 1892, abrogated. (T. D. 23251; July 13, 1900.)

**Feldspar.**

Process of washing or breaking off impurities from crude ore mined is not one of refining, but one of selection. (T. D. 19109; March 17, 1898.)

**Felt.** (See, also, Cattle-hair felt.)

Felt used as foundations for rugs dutiable at 44 cents per pound and 60 per cent ad valorem under provision in paragraph 370, act of 1897, for "wool felts in the piece not woven." G. A. 4254 to be disregarded. (T. D. 20144; October 8, 1898.)

**Felt bands.**

Unwoven felt bands are dutiable at 44 cents per pound and 60 per cent ad valorem under paragraph 370, act of 1897. (T. D. 24232; February 18, 1903.)

**Felt, black adhesive.**

Black adhesive felt for sheathing vessels free of duty under paragraph 553, act of 1897.—*United States v. Nichols* (46 Fed. Rep., 359), *In re Nichols* (G. A. 110),

**Felt, black adhesive**—Continued.

and *In re Martin Company* (G. A. 3719) followed. (T. D. 20848—G. A. 4384; March 9, 1899.)

Black adhesive felt free of duty under paragraph 479, act of 1894, as "felt, adhesive, for sheathing vessels." (T. D. 20568; January 19, 1899.)

**Felt carpeting.** (See Carpeting.)**Felt, figured.**

Unwoven felt, printed with a fancy pattern or design and used for street-organ covers, is not felt carpeting, and is dutiable under paragraph 370, act of 1897, as "felts not woven and not specially provided for," at 44 cents per pound and 60 per cent ad valorem, and not as "carpeting of wool" under paragraph 370. (T. D. 21402—G. A. 4488; July 13, 1899.)

**Felt, sheathing.** (See Sheathing felt.)**Fence posts.** (See Additional duty.)**Fernet bitters.** (See, also, Gauge of bottles.)

Fernet bitters under act of 1883 held to be a proprietary preparation. (T. D. 18753; January 3, 1898.)

**Ferric oxide, or dry ferrodor.** (See Dry ferrodor, or ferric oxide.)**Ferrochrome.**

Ferrochrome covered by paragraph 183, act of 1897, as a metal unwrought, and dutiable at 20 per cent ad valorem.—*United States v. Dana* (99 Fed. Rep., 433; 39 C. C. A., 590), and *In re Dana* (G. A. 3715) distinguished. (T. D. 20885—G. A. 4389; March 18, 1899.)

Ferrochrome dutiable at the rate of \$4 per ton by virtue of similitude to ferromanganese under paragraph 110, act of 1894, and section 4 of said act. (T. D. 21971; February 3, 1900.)

Ferrochrome imported under the act of 1894 is dutiable at \$4 per ton under paragraph 110, by virtue of section 4 of said act. *United States v. Dana* (99 Fed. Rep., 433, reversing G. A. 3715) followed.—To entitle an importer to the benefit of the similitude clause on appeal by protest from the action of the collector, that clause must be claimed in the protest. *Hahn v. Erhardt* (78 Fed. Rep., 620) followed. (T. D. 22161—G. A. 4699; April 16, 1900.)

Ferrochrome is dutiable at the rate of \$4 per ton under the provisions of paragraph 122, act of 1897, by similitude to ferromanganese, and is not dutiable as a metal unwrought. *Dana v. United States* (116 Fed. Rep., 933) followed; G. A. 4389 reversed.—The similitude clause need not be claimed in a protest if the proper paragraph under which the merchandise is dutiable by similitude be pointed out. G. A. 5171 followed; G. A. 4699 modified. (T. D. 23909—G. A. 5188; July 25, 1902.)

Ferrochrome, ferrotungsten, ferromolybdenum, and ferrovandium dutiable at 20 per cent ad valorem as metals unwrought, under paragraph 183, act of 1897. (T. D. 24619; August 15, 1903.)

**Ferrodor, dry, or ferric oxide.** (See Dry ferrodor, or ferric oxide.)**Ferromolybdenum and ferroalloys.** (See Alloys.)**Fiber, asbestos.** (See Asbestos.)**Fiber.****Cloth—**

"Fiber cloth," so called, the warp being of heavily starched cotton threads and weft of fibrous grass, is not "cotton cloth" within the meaning of the countable paragraphs of Schedule I of the act of 1897, but is properly dutiable at 45 per cent ad valorem (the rate assessed) under paragraph 347 of said act. (T. D. 19283—G. A. 4134; April 22, 1898.)

**Fiber**—Continued.**Jute.** (See Jute.)**Kittool.**

Kittool fiber, obtained from the leaf stalks of the East India jaggery palm, dressed and combed for taking out kinks and curls, and combed and placed in bunches, suitable to be used in the manufacture of brushes, dutiable at 20 per cent ad valorem as "an article manufactured in whole or in part not specially provided for." (T. D. 18806; January 14, 1898.)

**Vegetable.** (See Vegetable fiber.)**Field glasses and camera, articles of baggage.** (See Personal effects.)**Field pease.** (See Pease, dried.)**Figs preserved in spirits.** (See Fruits preserved in their own juice.)**Figured bar or fish nets.** (See Lace nets or netting.)**Figured cotton cloth.** (See Cotton cloth.)**Figuring machine.** (See Abacus.)**Files, measurement of.**

In finding the length of files, in order to determine the rate of duty to which they are liable under paragraph 156, act of 1897, there should be included in the measurement the distance from the heel (the part where the tang begins) of the file to its point (the opposite end) excluding the tang; but no portion of the file except the tang is to be excluded. (T. D. 24638—G. A. 5410; August 20, 1903.)

**Files, nail.** (See Pocketknives, unfinished.)**Files of custom-houses, papers retained in.**

Original bills of lading and importers' duplicate invoices should be retained on the files of custom-houses. (T. D. 24208; February 4, 1903.)

**Files, riffle.**

Riffle files, full length the proper measure, dutiable under paragraph 156, act of 1897. (T. D. 20101—G. A. 4277; September 27, 1898.)

**Filing of protest with Treasury Department.** (See Protest.)**Filled bottles.** (See Bottles, glass, filled.)**Filled glass carboys.** (See Glass.)**Filled toys.** (See Papier-maché.)**Filler tobacco.** (See Tobacco.)**Filling beer bottles.**

Filling beer bottles not a "manufacture." (T. D. 23511; February 7, 1902. T. D. 23524; February 14, 1902.)

**Films.**

Domestic, exposed abroad, liable to duty on reimportation. (T. D. 23060; May 18, 1901.)

The words "advanced in value or improved in condition," as used in paragraph 483, act of 1897, must be taken in a commercial and not in a sentimental sense, and photographic films of American manufacture, taken abroad and exposed in a camera and then returned without being developed, are entitled to free entry under said paragraph as articles of American manufacture returned, not advanced in value or improved in condition. (T. D. 24012—G. A. 5209; October 14, 1902.)

**Filter tubes.**

Filter blocks, so called, used in water filters, are dutiable as filter tubes, under paragraph 98, act of 1897, unless shown not to be commercially known as filter<sup>1</sup>

**Filter tubes**—Continued.

tubes, and the burden of proof to show that they are not so known is upon the importer.—*Batterson v. Magone* (48 Fed. Rep., 289) cited and followed. (T. D. 22842—G. A. 4875; February 25, 1901.)

**Finality of appraisement.** (See Invoice, dutiable value.)**Finality of Board decisions.** (See Board of General Appraisers.)**Fines.** (See, also, Moneys.)

Court fines not included in proceeds in making up award of compensation to detectors and seizers. (T. D. 20578; January 21, 1898.)

Deposit separately of fines and fees under customs and navigation laws. (T. D. 24774; circular 128, November 14, 1903.)

Fine provided for in section 2802, Revised Statutes, is treble the foreign value of and duty on dutiable goods not declared in baggage entry. (T. D. 22264; June 5, 1900.)

Power to remit fines, penalties, and forfeitures lies solely in the Secretary of the Treasury. (T. D. 22255; circular 78, May 31, 1900.)

**Fire.**

Refund of duties on merchandise destroyed by fire while in customs custody. (See Refund of duty.)

**Fire brick.****Linings for coke ovens**—

Linings for coke ovens dutiable as articles composed of earthy or mineral substances at 35 per cent ad valorem, under paragraph 97, act of 1897, and not as clay wrought or manufactured. (T. D. 21083—G. A. 4430; April 28, 1899.)

**Weighing more than 10 pounds**—

Fire brick weighing more than 10 pounds each are not dutiable under paragraph 87 by similitude to fire brick weighing less than 10 pounds each, but are dutiable at 35 per cent ad valorem under the provision in paragraph 97 for articles composed of earthy or mineral substances. (T. D. 23890—G. A. 5184; July 18, 1902.)

**Firecrackers.** (See, also, Lekin tax.)

Firecrackers dutiable at 8 cents per pound under paragraph 420, act of 1897. (T. D. 19905—G. A. 4235; August 11, 1898.)

**Fireplaces of tile.** (See, also, Tile.)

Undecorated fire brick weighing more than 10 pounds each, and designed for linings for coke ovens, are dutiable under paragraph 87, act of 1897, at the rate \$1.25 per ton, as assimilating, under section 7 of said act, to undecorated fire brick weighing not more than 10 pounds each; and not dutiable under paragraph 97 of said act as assimilating to fire brick weighing more than 10 pounds, which are susceptible of decoration.—*In re Solvay Process Company* (G. A. 4430—T. D. 21083) and *In re Wing* (G. A. 5184—T. D. 23890) overruled; *Wing v. United States* (119 Fed. Rep., 479) followed. (T. D. 24159—G. A. 5261; January 13, 1903.)

**Fire tiles.**

Fire tiles, a species of unglazed tiles weighing about 100 pounds apiece, and some being 36 by 15 by 3 inches and some 30 by 15 by 3 inches, are dutiable as tiles under the provisions of paragraph 88, act of 1897, and are not dutiable under paragraph 97 as earthenware undecorated. (T. D. 23420—G. A. 5045; December 12, 1901.)

**Fireworks.** (See, also, Bombs, Chinese.)

Pengal sticks, bicycle protectors, etc., dutiable under section 6, act of 1897, at 20 per cent ad valorem as unenumerated manufactured articles. (T. D. 20652—G. A. 4343; January 24, 1899.)

**Fireworks—Continued.**

Certain fireworks composed of bamboo, paper, and explosives dutiable at 20 per cent ad valorem under section 6, act of 1897, as unenumerated manufactured articles; those composed of paper and explosives dutiable at 35 per cent ad valorem as manufactures of paper under paragraph 407. Neither dutiable as firecrackers. (T. D. 19904—G. A. 4234; August 11, 1898.)

So-called brilliant star matches, gold matches, brilliant green matches, bengalische matches, and meteor matches are not dutiable as matches under paragraph 423, act of 1897, but are fireworks dutiable at the rate of 20 per cent ad valorem, under section 6 of said act, as unenumerated manufactured articles. Such articles are made and used only as pyrotechnical playthings and have no practical use whatever.—G. A. 4343 cited and followed. (T. D. 22874—G. A. 4885; March 12, 1901.)

**Firm-name imprints.** (See Books, marking of.)

**First port of arrival.** (See Transit goods.)

**Fish.** (See, also, Anchovies; Countervailing duty; Eels; Fisheries; Refund of duty.)

**American fisheries, product of—**

Fish taken at the Bay of Islands, Newfoundland, by an American vessel, under a license from the Canadian Government, with the assistance of men, boats, and gear hired for the purpose, are entitled to free entry under paragraph 626, act of 1897, as the "product of an American fishery." (T. D. 24738—G. A. 5453; October 17, 1903.)

**Anchovies—**

Anchovies imported in cylindrical tin boxes of whole, half, and quarter sizes are not anchovies imported in the rectangular-shaped boxes mentioned in paragraph 208, act of 1894, and are therefore dutiable at the rate of 40 per cent ad valorem under said paragraph as anchovies "imported in any other form." (T. D. 22029; February 23, 1900.)

**Appetit-sild or appetit-sill—**

Appetit-sild or appetit-sill, when imported in tin packages, are dutiable at appropriate rate according to size of package, under the provisions of paragraph 258, act of 1897, as anchovies in tin or similar packages. Although such fish may be known in the country of exportation as herring, they are dutiable as anchovies because known here as anchovies, and as such they are specifically provided for.—Reiss v. United States (113 Fed. Rep., 1001) cited and followed. (T. D. 24603—G. A. 5396; July 30, 1903.)

**Brook trout—**

The eastern brook trout, brook trout, or speckled trout (*Salvelinus fontinalis*) is nonmigratory or migratory in its habits, according as it lives in the small streams at the headwaters of Atlantic coastal rivers or in the larger rivers nearer the sea; and it is incumbent upon importers seeking to have this species classified as "fresh-water fish," under paragraph 259, act of 1897, to show the *habitat* of the fish imported. (T. D. 23722—G. A. 5138; May 13, 1902.)

**Caught by American citizens—**

Fish caught in Canadian waters by Canadian citizens in the employ of an American corporation are not "fish caught by citizens of the United States," within the meaning of paragraph 555, act of 1897.—Lake Ontario Fish Company v. United States (99 Fed. Rep., 551), affirming the principle *In re Booth Packing Company*, G. A. 4004, and *In re Buffalo Fish Company*, G. A. 4006. (T. D. 23196—G. A. 4972; July 20, 1901.)

**Half barrels—**

Standard net weight of a half barrel. (T. D. 23050; circular 59, May 14, 1901.)

**Fish—Continued.****Halibut, salted—**

Halibut, boned and salted, is dutiable at the rate of 1 cent per pound under paragraph 261, act of 1897, as halibut salted, and not at the rate of 1½ cents per pound, under the same paragraph, as fish boned. The provision for halibut salted, by name, is the narrower and more specific, and will control. (T. D. 24688—G. A. 5430; September 29, 1903.)

**Herring—**

Herring caught off Grand Manan and vicinity, product of American fisheries. (T. D. 21889; December 28, 1899.)

Herring taken off the coast of Newfoundland and brought into port by vessels of the United States, products of American fisheries.—Form of oath to be taken on entry. (T. D. 18768; January 5, 1898.)

In kegs: Spiced herrings in kegs are dutiable at one-half of 1 cent per pound as pickled herrings, under paragraph 260, act of 1897.—*Rosenstein v. United States* (71 Fed. Rep., 949) followed. (T. D. 21479—G. A. 4518; August 8, 1899.)

In packages of less than one-half barrel: Smoked herrings, imported in wooden boxes of less than one-half barrel capacity, are dutiable at 30 per cent ad valorem, under paragraph 258, act of 1897, or at three-fourths cent per pound under paragraph 261 of said act, whichever rate may be the higher. *Meyer v. United States* (123 Fed. Rep., 293) followed; G. A. 4160 (T. D. 19421) reversed.—Where the tariff provides two rates for the same article, the higher rate is chargeable. (T. D. 22969—G. A. 4908; April 16, 1901.)

In tins: Fish packed in tins placed inside of wooden coverings are dutiable as fish in tin packages.—*In re Johnson* (56 Fed. Rep., 822) cited and followed. (T. D. 22414—G. A. 4743; August 6, 1900.)

In tins: Herring dutiable as "fish in tins not specially provided for" at 30 per cent ad valorem under paragraph 258, act of 1897. (T. D. 21912; January 15, 1900.)

Pickled herrings in tins dutiable as fish in tins under paragraph 258, act of 1897, and not as pickled herrings under paragraph 260.—G. A. 1250 and *In re Johnson* (56 Fed. Rep., 822) followed. (T. D. 21478—G. A. 4517; August 8, 1899.)

Salted, in full barrels: Salted brislings, packed in full barrels, are dutiable as herrings, salted, under paragraph 260, act of 1897.—*United States v. Rosenstein* (98 Fed. Rep., 420) followed. (T. D. 23176—G. A. 4962; July 10, 1901.)

**Packages of less than one-half barrel—**

Fish, skinned or boned, and mackerel, halibut, and salmon, "fresh, pickled, or salted," imported in packages (other than tin) of less than one-half barrel capacity, are dutiable under the specific provisions in the second and final clauses of paragraph 261, act of 1897, the principle enunciated in G. A. 4908 (T. D. 22969) having no application to fish of the foregoing description. (T. D. 23772; June 3, 1902.)

Fresh-water fish in packages of less than one-half barrel capacity (100 pounds net) dutiable at 30 per cent ad valorem under the final provision of paragraph 258, or at one-fourth of 1 cent per pound under paragraph 259, according to which may prove to be the higher rate of duty. (T. D. 23771; June 3, 1902.)

The different kinds of fish mentioned in paragraph 259 and the first clause of paragraph 261, act of 1897, when imported in packages of less capacity than one-half barrel, are dutiable at the rates prescribed in those provisions of the law or at 30 per cent ad valorem under paragraph 258, whichever rate may be the higher, in accordance with the principle enunciated in G. A. 4908 (T. D. 22969). But that decision is not applicable to the fish specifically provided for in paragraph 260 and the second and final clauses of paragraph 261.—*United States v. Rosenstein et al.* (98 Fed. Rep., 420) cited and followed. (T. D. 23770; June 3, 1902.)

**Fish**—Continued.**Pilchards**—

Pilchards, commonly known as herrings, dutiable at one-half cent per pound under paragraph 260, act of 1897. (T. D. 19420—G. A. 4159; May 26, 1898.)

**Russian sardines**—

Kegs of Russian sardines dutiable at 40 per cent ad valorem under paragraph 258, act of 1897. (T. D. 19541; June 23, 1898.)

Small kegs of pickled Russian sardines held by the courts to be dutiable as "herrings, pickled or salted," at one-half of 1 cent per pound under paragraph 260, act of 1897, as such fish belong to the genus known as herrings. (T. D. 21826; December 9, 1899.)

Small kegs of pickled Russian sardines are dutiable as "herrings, pickled or salted," at one-half cent per pound under paragraph 260, act of 1897, and not at 40 per cent ad valorem under paragraph 258 of said act.—*United States v. Rosenstein* (98 Fed. Rep., 420; 39 C. C. A., 122) followed. (T. D. 21798—G. A. 4653; February 6, 1900.)

**Sardelles**—

"Sardelles de Scandinavie," consisting of fish packed in oil, held to be dutiable at 20 per cent ad valorem as "fish in cases or packages made of tin, \* \* \* except anchovies and sardines," under paragraph 211, act of 1894. (T. D. 19214; April 11, 1898.)

**Sardels**—

Sardels in salt packed in wooden packages known as "anchors," dutiable at 40 per cent ad valorem under paragraph 258, act of 1897. (T. D. 19421—G. A. 4160; May 26, 1898.)

Sardels dutiable at the rate of three-fourths of 1 cent per pound under paragraph 261, act of 1897, as fish "prepared for preservation." (T. D. 22087; March 17, 1900.)

**Sardines in tins**—

Sardines imported in boxes 4 by 2½ by ¾ inches dutiable at 1½ cents per box under paragraph 258, act of 1897, as containing 7½ cubic inches or less. (T. D. 19352—G. A. 4143; May 13, 1898.)

**Skinned and boned**—

Fish, skinned and boned, are dutiable at 1½ cents per pound under paragraph 261, act of 1897, even though imported in packages of less than one-half barrel capacity. (T. D. 24176; January 21, 1903.)

**Skinned fish**—

Although paragraph 259 covers fresh-water fish not specially provided for, yet where such fish are skinned they fall within the purview of paragraph 261, which expressly mentions "fish skinned or boned."—*Lake Ontario Fish Company v. United States* (99 Fed. Rep., 551) and *In re Davis's Fresh and Salt Fish Company* (G. A. 4005) followed. (T. D. 23196—G. A. 4972; July 20, 1901.)

**Smelts**—

The smelt is a member of the *Argentinidæ* family and not a member of the *Clupeidæ* or herring family. (Check-list of fish and fish-like vertebrates of North and Middle America, published by the United States Fish Commission.) Smelts, fresh, frozen, in boxes containing 9 to 26 pounds each, are dutiable as fish in packages containing less than one half barrel at 30 per cent ad valorem under paragraph 258, act of 1897, and not as fresh frozen fish at three-fourths of 1 cent per pound under paragraph 261, act of 1897.—*In re Frye*, G. A. 4908, T. D. 22969. (T. D. 24848—G. A. 5514; December 18, 1903.)



**Fish**—Continued.**Sprats**—

Sprats in oil packed in tins, labeled "sardines in oil," dutiable as sardines at 2½ cents per one-quarter tin under paragraph 208, act of 1894.—*Meyer v. United States* (86 Fed. Rep., 120) and *In re Lyon* (G. A. 3693) followed. (T. D. 19419—G. A. 4158; May 26, 1898.)

**Sturgeon**—

Sturgeon are migratory fish, and although caught in fresh water are dutiable as salt-water fish under paragraph 261, act of 1897, at three-fourths of 1 cent per pound. (T. D. 19472; June 14, 1898.)

Sturgeon, classified either as salt-water or fresh-water fish, according to character, modifying T. D. 19472. (T. D. 19518; June 22, 1898.)

Sturgeon of the Great Lakes, *Acipenser rubicundus*, held to be distinctly a fresh-water fish and dutiable under paragraph 259, act of 1897. (T. D. 21759—G. A. 4599; November 10, 1899.)

**Fish balls in tins.**

Fish balls in tins held to be dutiable as fish in tin packages.—*Bogle v. Magone* (152 U. S., 623; 14 Sup. Ct. Rep., 718) and *Rosenstein v. United States* (71 Fed. Rep., 949) followed. (T. D. 21758—G. A. 4598; November 10, 1899.)

Fish sounds which have been cut open, cleaned, and dried for purposes of preservation, but not further prepared, and which in their imported condition are not suitable for the purposes for which isinglass is used, are exempt from duty under the provision in paragraph 496, act of 1897, for "fish sounds, crude, dried or salted for preservation only, and unmanufactured, not specially provided for" in said act, and are not dutiable as prepared fish sounds under paragraph 23.—*In re Hagemeyer & Brunn* (G. A. 4811) followed; *In re Phair & Co.* (G. A. 5094) distinguished. (T. D. 23950—G. A. 5195; August 21, 1902.)

**Fisheries, American, rulings under paragraphs 555 and 626, act of 1897.**

1. The products of American fisheries are not debarred from the privilege of free entry when imported by railway cars from contiguous foreign countries, provided their identity as such products is established to the satisfaction of the officers of the customs at the port of final destination (T. D. 10438).
2. Fish caught in Canadian waters by American citizens, and brought to a port in the United States by a Canadian vessel, are free of duty (T. D. 11300).
3. Fish purchased by the master of an American fishing vessel in foreign territory, although taken from seines by the crew of such vessel, are not free of duty as the product of American fisheries (T. D. 16721, 17414).
4. Fish caught by foreign vessels, and purchased by American fishing vessels, would not be entitled to free entry as products of the American fisheries, but fish taken by the crews of American vessels, with the assistance of men and nets hired in foreign territory for that purpose, would be free of duty as such products (T. D. 3131, 7933, 10588).
5. Entry is required of fares of fish of American fishing vessels (T. D. 15735).
6. Fish caught by foreigners in foreign vessels, or from foreign shores, and cured by them, although the men are, to an extent, in the employ of an American fishing vessel, are not free of duty as the products of American fisheries (T. D. 9054).
7. Herring taken off the coast of Newfoundland and off Grand Manan, and brought to the United States by vessels of the United States, are free of duty as products of American fisheries (T. D. 18768, 21889).
8. Herring caught by foreign vessels and purchased by masters of American vessels, and herring caught by foreign vessels, purchased by masters of American vessels, and pickled, frozen, or salted on American vessels, not product of American fisheries (T. D. 3131, 8107, 15479).
9. Fish caught by crew of a scow or barge of a size and shape suitable for shelter and quarters of

**Fisheries, American, etc.—Continued.**

American fishermen and for handling and packing fish caught by said fishermen from dories or small boats, the scow having been built abroad and not flying the American flag, not free as products of American fisheries (T. D. 15679). 10. Fish caught in Canadian waters of the Great Lakes by citizens of the United States, free of duty under paragraph 555 (T. D. 18445). 11. Whale oil admitted free as the product of American fisheries on affidavit of master of vessel that the oil was taken by the crew of the vessel, and that no portion was purchased or obtained otherwise (T. D. 17682). 12. Marine documents required for vessels engaged in fisheries (T. D. 353, 4530, 4535). 13. Vessels licensed for the fisheries exempt from payment of Marine-Hospital dues (T. D. 4530, 5032). 14. Whale oil, the product of a dead whale picked up at sea by an American fishing vessel, not free of duty on importation into the United States as product of the American fisheries, the oil having been manufactured abroad by persons not engaged in such fisheries (T. D. 2887). 15. Turtles, including canned turtle meat, lobsters, etc., held to be the product of American fisheries when taken by crews of American fishing vessels (T. D. 3581, 4413). 16. Fish caught by crews of American fishing vessels, and cured on foreign territory, free of duty on importation as product of American fisheries (T. D. 3543). 17. American vessels engaged exclusively in fishing do not need to enter and clear in passing from one great coasting district to another, whatever the location of such districts (T. D. 6333). 18. Statistics of "catches" required from masters of American fishing vessels of over 5 tons burden (T. D. 3698, 3773. Article 1944, Cus. Regs., 1899). 19. American vessels employed solely in the fisheries exempt from tonnage tax, although touching at a foreign port incidentally to her employment as a fishing vessel (T. D. 2179, 2914, 3467, 14664). 20. In order to find that fish were caught by citizens of the United States, under paragraph 555, it must appear that such persons were physically present and personally acted in taking the fish, and that fish caught by foreigners, although with outfits purchased by the master of an American fishing vessel, are not entitled to free entry (T. D. 18606, 18608, 23196). 21. Fresh-water fish caught by American fishing vessels in Canadian waters free as product of American fisheries (T. D. 10358, 10362, 10391, 10650, 15340, 15562). 22. Fish caught by Canadian fishermen and transferred to American boats, not the product of American fisheries (T. D. 8107, 13665). (T. D. 23252; circular 88, August 27, 1901.)

**Fishhooks.**

Plain wire fishhooks without any attachments dutiable under the proviso of paragraph 137, act of 1897, and not under paragraph 193 of said act. (T. D. 24637; August 25, 1903.)

**Fishhooks and flies.**

A provision for a material "manufactured" does not necessarily include manufactured articles composed in chief value of that material. Fishhooks or flies of feathers and metal, feathers being the component material of chief value, are not dutiable as "feathers \* \* \* manufactured," under paragraph 425, act of 1897, but under the provision for manufactures in part of metal in paragraph 193 of said act.—*Seeberger v. Schlesinger* (152 U. S., 581; 14 Sup. Ct. Rep., 729) followed. (T. D. 24245—G. A. 5284; February 19, 1903.)

**Fishing rods.**

Fishing rods free of duty as household effect under restrictions of paragraph 504, act of 1897. (T. D. 24679; September 23, 1903.)

**Fish-net underwear.** (See Underwear.)**Fish nets and braids.** (See Cotton, fish nets, and braids; Lace nets or nettings.)

**Fish oil.** (See Cod oil.)

**Fish plates, old.** (See Old fish plates.)

**Fish roe, canned.**

Canned fish roe subjected to heat in processing and designed for use as a food is properly dutiable at the rate of 20 per cent ad valorem as a nonenumerated manufactured article under the provisions of section 6, act of 1897, and not at the rate of 30 per cent ad valorem under the provisions of paragraph 258 of said act as fish not specially provided for. (T. D. 23657—G. A. 5120; April 8, 1902.)

Fish roe, preserved for food purposes, is dutiable as fish.—*Bogle v. Magone* (152 U. S., 623), *In re Johnson* (56 Fed. Rep., 827), and G. A. 4598 (T. D. 21758) cited and followed. Such merchandise, although dried, being packed in tin, is not dutiable as dried fish, but is dutiable at the rate of 30 per cent ad valorem under paragraph 258, act of 1897, as fish in tin packages.—*In re Johnson* (*supra*) and G. A. 4743 (T. D. 22414); *Hahn v. United States* (100 Fed. Rep., 635) cited and followed; G. A. 5120 (T. D. 23657) reversed. (T. D. 24682—G. A. 5424; September 22, 1903.)

**Fish sounds.**

Fish sounds, cut open and cleaned and dried in the sun, but not bleached or pressed, are not "prepared" within the meaning of paragraph 23, act of 1897, and are free of duty under paragraph 496 of said act as fish sounds, crude, dried, or salted, for preservation only, and unmanufactured. (T. D. 22620—G. A. 4811; November 16, 1900.)

Fish sounds, when cleaned and dried, become the article known to trade and commerce as isinglass. The fact that the manufacturing process was imperfect or that the resultant product is poor does not alter their name. Such articles are dutiable under paragraph 23, act of 1897, at the rate of 15 cents per pound and 20 per cent ad valorem. When the process of preparation makes such articles isinglass in trade and commerce, it is not necessary to determine whether the process is sufficient to designate them as fish sounds prepared so as to take them out of the provision for fish sounds crude.—G. A. 4811 overruled. (T. D. 23562—G. A. 5094; March 3, 1902.)

**Flag poles.** (See Poles.)

**Flasks, odor or perfume.** (See Jewelry.)

**Flat envelopes.** (See Envelopes, flat.)

**Flat steel wire.** (See Steel wire.)

**Flax.**

**Articles composed of flax—**

Completed articles composed of flax, such as doilies, towels, sheets, and pillow-cases, weighing less than  $4\frac{1}{2}$  ounces per square yard, and containing more than 100 threads to the square inch, properly dutiable at the rate of 45 per cent ad valorem under paragraph 347, act of 1897.—G. A. 4896 not acquiesced in. (T. D. 23023; May 7, 1901.)

Flax articles and fabrics weighing less than  $4\frac{1}{2}$  ounces per square yard and containing less than 100 threads per square inch are not provided for by any of the provisions of paragraph 346, act of 1897, and, unless otherwise specifically provided for in said act, are dutiable as manufactures of flax under the provisions of paragraph 347 of said act. (T. D. 24084—G. A. 5238; December 5, 1902.)

**Fringed articles of—**

The weight of the fringe on towels, tablecloths, and other articles woven of flax threads or yarns is not to be excluded in the ascertainment of the dutiable weight of such articles. (T. D. 20557—G. A. 4335; January 16, 1899.)

**Flax**—Continued.**Manufactures of.** (See Jute and flax manufactures.)**Measuring tapes.** (See Tapes, measuring.)**Plushes.** (See Plushes.)**Squares (unfinished handkerchiefs)**—

Certain unhemmed squares and geometrical figures cut from flax cloth, the principal use of which is for manufacture into handkerchiefs, held dutiable according to the chief use for which they are adapted, as unfinished handkerchiefs, at the rate of 50 per cent ad valorem under the provisions of paragraph 345, act of 1897. (T. D. 23745—G. A. 5143; May 21, 1902.)

**Straw**—

Flax straw distinguished from the tow of flax, and certain merchandise used for upholstering and not for spinning purposes, held to be dutiable as "flax straw," under paragraph 323, act of 1897, and not under paragraph 326 as "tow of flax." (T. D. 20422—G. A. 4314; December 7, 1898.)

Flax straw: Decision of the Board of December 7, 1898 (G. A. 4314), regarding flax straw, to be disregarded, and flax straw which has been rendered soft and pliable by running through a flax brake to be assessed with duty as tow of flax at \$20 per ton under paragraph 326, act of 1897. (T. D. 21848; December 18, 1899.)

**Thread**—

Thread, two strands of flax twisted together, known in trade both as thread and two-ply yarn, dutiable as thread under paragraph 330, act of 1897, rather than as manufacture of flax not specially provided for.—*Sidenberg v. Robertson* (41 Fed. Rep., 763) and *Smith v. United States* (93 Fed. Rep., 194; 35 C. C. A., 265) applied. (T. D. 21029—G. A. 4417; April 15, 1899.)

**Tow of.** (See, also, Flax straw.)

Treasury decision 19719; circular 141, July 21, 1898.

**Towels.** (See Towels.)**Woven fabrics and articles of flax**—

The proviso in paragraph 346, act of 1897, prescribing a minimum rate of 50 per cent ad valorem on "the foregoing articles in this paragraph," includes the "woven fabrics" as well as the "articles" covered by that clause of said paragraph to which the proviso is attached. Woven cloths in the piece, weighing more than 4½ ounces per square yard, are accordingly subject to the terms of the proviso.—The provision for "woven fabrics" in the final clause of said paragraph 346 is not limited in its application to cloths and other goods in the piece, but includes as well completed articles in condition ready for use. Accordingly flax doilies, towels, etc., weighing less than 4½ ounces per square yard and containing more than 100 threads to the square inch, are dutiable at 35 per cent ad valorem under said paragraph as "woven fabrics," and not at 45 per cent ad valorem under paragraph 347 as manufactures of flax, not specially provided for.—*United States v. McBratney* (105 Fed. Rep., 767) followed, affirming 99 *id.*, 424; *In re Wilmerding* (G. A. 4120) modified. (T. D. 22920—G. A. 4896; March 26, 1901.)

**Fleeces of wool.**

Samples used in litigation. (T. D. 22681; circular 165, December 20, 1900.)

**Flexible tubing.** (See Tubing, flexible.)**Flint stones for polishing purposes.**

Flint stones measuring about 4 inches in length, 3 in width, and 1 in thickness, partially ground and polished and designed to be used to impart a luster to surface-coated papers, are dutiable at the rate of 20 per cent ad valorem under

**Flint stones for polishing purposes**—Continued.

section 6, act of 1897, as unenumerated manufactured articles, and are not free of duty as flint, flints, or flint stones, unground, under paragraph 557 of said act, nor dutiable under paragraph 118 as building or monumental stones. (T. D. 24071—G. A. 5233; December 2, 1902.)

**Flitches or deals of Italian walnut.** (See Wood.)**Flitters, not a color.**

Flitters, so called, made by hammering metal clippings, are dutiable as manufactures of metal, not specially provided for, under paragraph 193, act of 1897, and are not dutiable as bronze powder or as a color or pigment. (T. D. 23112—G. A. 4941; June 10, 1901.)

Flitters, a class of article made by hammering metal into small-sized flakes, used to spread over sized surfaces to give a frosted effect, not being lame, lahn, or tinsel wire, nor made therefrom, are dutiable under paragraph 193, act of 1897, at 45 per cent ad valorem as a manufacture of metal. Such articles differ from brocades in form and use, and they differ also from metallics in their form and manufacture, the latter being lame or lahn in small particles.—*Marsching v. United States* (113 Fed. Rep., 1006) cited and distinguished; G. A. 991, G. A. 2117, G. A. 3498, G. A. 4405, and G. A. 5113 distinguished. (T. D. 23752—G. A. 5150; May 24, 1902.)

**Floor mats.** (See Cocoa-fiber mats; Mats.)**Florents reglisse.** (See Licorice pastilles.)**Flouncings and laces.** (See, also, Beaded articles; Lace articles; Wearing apparel.)

Silk and mohair flouncings and laces dutiable at 60 cents per pound and 60 per cent ad valorem under paragraph 398, act of 1890, mohair component material. (T. D. 18843; January 20, 1898.)

**Flour.**

**Bags of jute.** (See Bags.)

**Magnesium.** (See Magnesium flour.)

**Tapioca.** (See Sago flour; Tapioca flour.)

**Flower plants.** (See Rose plants.)**Flower seed.**

Sunflower seeds held to be exempt under paragraph 656, act of 1897, as flower seeds, and not dutiable as "other seeds," under paragraph 254. (T. D. 21671—G. A. 4576; October 12, 1899.)

**Flowers.** (See Christmas-tree ornaments; Natural flowers.)**Flowers, certain essences of.** (See Enfleurage grease.)**Fluted glass reflectors.** (See Glass.)**Foil blades.**

Foil blades dutiable as sword blades under paragraph 154, act of 1897, at 35 per cent ad valorem. (T. D. 19849; August 10, 1898.)

**Foochow and Amoy teas.** (See, also, Tea.)

Treasury decision 20745; circular 28, February 27, 1899.

**Food samples.** (See Samples.)**Foot-and-mouth disease.** (See Animals, South African.)**Foreign coins.** (See Coins, foreign.)**Foreign corporation, entry of imported goods by.** (See Power of attorney.)**Foreign countries.**

Extension of special courtesies to persons arriving from. (See Courtesies, special.)

**Foreign country for tariff purposes.** (See Cuba; Hawaii; Porto Rico.)

**Foreign goods reimported.** (See, also, Reimported American goods.)

Goods upon which duty has been paid may be reimported free of duty if brought back as the result of a marine casualty. (T. D. 18938; February 8, 1898.)

**Foreign governments.**

Free entry of articles sent by foreign governments, for their use, to agents in the United States. (T. D. 24003; circular 125, October 14, 1902.)

**Foreign internal-revenue tax.** (See Fruits in spirits.)**Foreign language.**

Books exclusively in. (See Books.)

**Foreign ports.**

Repairs to American vessels in. (See Repairs to American vessels.)

**Foreign taxes remitted.**

Foreign taxes remitted on goods shipped to the United States. (T. D. 19729; July 26, 1898.)

**Forfeited articles of fur.** (See Seizure.)**Forfeiture.** (See, also, Additional duty; Board of General Appraisers, jurisdiction; Seizure.)

Casks containing less than 100 gallons of brandy or other spirituous or distilled liquors imported from Canada are forfeited to the United States under the provisions of paragraph 290, act of 1897. The Secretary of the Treasury may remit the forfeiture, under section 5293, Revised Statutes, for exportation. (T. D. 23535; February 20, 1902.)

The Secretary of the Treasury has no authority to compromise under section 3469, Revised Statutes, cases arising under section 32, act of 1897. The Attorney-General, however, may compromise or settle such cases. (T. D. 21270; June 15, 1899.)

**Forgings.**

Hoe blades, partially made by the forging process, then ground and painted, are not forgings, but are dutiable as manufactures of metal not otherwise provided for.—*Saltonstall v. Wiebusch* (156 U. S., 601) followed. (T. D. 22379—G. A. 4732; July 23, 1900.)

**Formagen.** (See Dentists' cement.)**Formaldehyd in glass carboys.** (See Glass.)**Forwarding of merchandise.**

Forwarding of merchandise for examination by the Board of General Appraisers: Merchandise intended for examination in reappraisement or in classification cases can not properly be forwarded to Board of General Appraisers under a W. and T. entry, but should be forwarded under a special manifest without entry, consigned to the collector of customs "for use of the Board of General Appraisers." (T. D. 23436; December 24, 1901.)

**Forwarding papers in reappraisement cases.** (See Reappraisements.)**Fowls for breeding purposes.**

Fowls entitled to free entry, if of superior strain, without certificate of pedigree. (T. D. 20833; March 14, 1899.)

**Foxberries.**

Foxberries, known sometimes as mountain cranberries, lowbush cranberries, cowberries, and wolfberries, which are imported from Canada, where they grow wild on small bushes, are known in trade and commerce as distinct articles, and do not appear to be known botanically as cranberries, are dutiable under paragraph 262, act of 1897, as "berries, edible, in their natural condition," and not as "cranberries," and are not free of duty under paragraph 559,

**Foxberries**—Continued.

which provides for "fruits or berries, green, ripe, or dried, and fruits in brine, not specially provided for." (T. D. 22808—G. A. 4868; February 9, 1901.)

Foxberries imported in water in barrels are "berries, edible, in their natural condition," and dutiable as such at the rate of 1 cent per quart under paragraph 262, act of 1897, and are not free of duty under paragraph 559 as "berries, green, ripe, or dried, \* \* \* not specially provided for."—Compare *In re* Downing, G. A. 4868, and *In re* Griggs, G. A. 3315. (T. D. 23114—G. A. 4943; June 11, 1901.)

Foxberries in water: The provision in paragraph 262, act of 1897, for "berries, edible in their natural condition," is not to be construed as limited to berries which are edible when in their raw or unprepared state, but means berries that are imported in their natural condition and are fit for food.—Foxberries imported in barrels containing water are dutiable under that paragraph as "berries, edible, in their natural condition," and are not free of duty under paragraph 559 as "berries, green, ripe, or dried, not specially provided for."—*Cruikshank v. United States* (59 Fed. Rep., 446; 8 C. C. A., 171), *In re* Downing (G. A. 4868), and *In re* Benson (G. A. 4943) followed. (T. D. 23731—G. A. 5142; May 19, 1902.)

**Fox tails.** (See Furs, manufactured.)

**Frames for paintings.**

Frames for pictures subject to duty independently of the paintings contained therein. (T. D. 21776; November 21, 1899.)

Frames of dutiable paintings are, under the act of 1897, properly subject to classification according to their component materials, and not at the same rate as the paintings to which they belong, either as, with the paintings, constituting entireties or as usual and necessary coverings. *Quære*, as to whether the same rule would govern with regard to the frames of paintings which are free of duty. (T. D. 21816—G. A. 4608; November 28, 1899.)

Frames of oil paintings entitled to free entry not free of duty as parts of paintings or coverings thereof, but dutiable as manufactures of wood at 25 per cent ad valorem under paragraph 181, act of 1894. (T. D. 21911; January 15, 1900.)

Whether imported paintings be dutiable or exempt from duty (paragraph 575, act of 1894; paragraph 703, act of 1897), the ornamental frames in which they are contained are dutiable as if separately imported, according to the material from which they are made, and are not subject to classification as inseparable parts of the paintings, or as usual and necessary coverings under section 19 of the customs administrative act of June 10, 1890. (T. D. 22060—G. A. 4668; March 6, 1900.)

**France.** (See, also, Fruits in spirits; Fruits, preserved, from France; Reciprocity, France.)

Additional duty on sugar from. (See Sugar.)

Byrrh wine. (See Wine.)

Colonies of, imports from. (See Algeria.)

Cordials from. (See Reciprocity, France.)

Drawback allowed by, on certain merchandise, to be included in ascertaining dutiable value. (T. D. 21939—G. A. 4638; January 17, 1900.)

Merchandise exported via England entitled to benefit of commercial agreement. (T. D. 22447—G. A. 4751; August 15, 1900.)

Paintings. (See Reciprocity.)

Products of France imported from Great Britain are not included in commercial arrangement with the United States. (T. D. 21565—G. A. 4538; August 31, 1899.)

Vermuth, gauge of. (See Gauge of bottles, etc.)

**Free coverings.** (See Coverings.)

**Free entry.** (See, also, Tools of trade, etc., free entry.)

American race horses. (See Race horses, American.)

Animals for breeding purposes. (See Animals.)

Articles for use of United States, method of delivery. (See Articles for use of United States, contents of packages.)

Articles for use of churches, etc. (See Churches, free entry of articles for; Instruments, philosophical and scientific.)

Articles for institutions, societies, etc. (T. D. 22281; circular 87, June 13, 1900. T. D. 23474; January 16, 1902. T. D. 24482; circular 69, June 13, 1903. T. D. 24502; circular 72, June 18, 1903. T. D. 24503; circular 73, June 18, 1903. T. D. 24536; circular 85, July 1, 1903. T. D. 24537; circular 86, July 1, 1903. T. D. 24616; circular 89, August 8, 1903.)

Articles sent by foreign governments, for their use, to agents in the United States. (T. D. 24003; circular 125, October 14, 1902.)

Automobiles of tourists for temporary use, free entry under bond. (T. D. 23808; circular 64, June 20, 1902.)

Bicycles of clubs and associations. (See Bicycles.)

Binding twine imported from Canada and Mexico under act of 1897. (See Binders' twine.)

Books for gratuitous private circulation. (See Books.)

Bottle caps when imported for bottles of export whisky. (See Bottle caps.)

Diamonds, rough. (See Diamonds.)

Domestic products exported and returned. (T. D. 21682; circular 125, October 19, 1899. T. D. 24308; circular 35, March 26, 1903.)

Fowls for breeding purposes. (See Fowls for breeding purposes.)

Free goods may be entered for transit to Canada and Mexico. (See Transit goods.)

Halved lemons in brine. (See Lemons in brine; Oranges and lemons.)

Heliographic prints as photographs. (See Heliographs.)

Lumber sawed or hewed in mill in New Brunswick leased by an American of a British subject. (See Lumber.)

Naval and military supplies. (See Naval and military supplies.)

Peach kernels under acts of 1894 and 1897. (See Peach kernels.)

Personal effects of American citizen dying abroad. (See Personal effects.)

Presents for immediate family of returning resident of United States. (See Personal effects.)

Protest against: Whether a party importing goods which are admitted to free entry can legally protest and claim that they are dutiable, *quære?* (T. D. 23471—G. A. 5063; January 20, 1902.)

Regalia. (T. D. 24503; circular 73, June 18, 1903.)

Returned foreign wrecked goods. (See Foreign goods, reimported.)

Screw boss for a steamship as part of equipment. (See Equipment of steamships.)

Scientific instruments. (See Instruments, philosophical and scientific.)

Sealskin garments of domestic origin under act of December 29, 1897. (See Personal effects.)

Ship's chronometer of foreign origin loaned for a voyage, free entry on reimportation. (See Ship's chronometer, free entry of.)

Stationery supplies for consular officers. (See Consular officers.)

Wild animals on reimportation under act of March 3, 1899. (T. D. 20819; circular 35, March 10, 1899.)

Works of American artists residing temporarily abroad. (See Artists, American, works of.)



**Free goods from Philippines.**

Certificates for remission of export duty should be issued in duplicate by United States customs officers. (T. D. 24023; October 28, 1902.)

**Free goods in transit.** (See, also, Reimported foreign goods.)

"Immediate transportation and exportation" proper entry for free and dutiable goods in transit under section 3005, Revised Statutes. (T. D. 22910; March 22, 1901.)

**Free list.**

Similitude clause not applicable to articles on. (T. D. 23633—G. A. 5111; March 29, 1902.)

**Free trade with Porto Rico.** (See Porto Rico.)**Free zone.**

Duty to be assessed on goods landed within the limits of the free zone covered by transit-to-Mexico bonds. (T. D. 18771; January 7, 1898.)

Examination of merchandise destined for the free zone of Mexico can not be limited to identification by marks and numbers. (T. D. 21998; February 9, 1900.)

Goods may be forwarded in transit via designated ports in the United States from one place in Mexico to another beyond the free zone. (T. D. 22224; May 11, 1900.)

Landing certificates: United States consular officers in the free zone can certify landing certificates covering goods shipped to the free zone from bonded warehouses in the United States, but not for transit goods. (T. D. 21244; June 8, 1899.)

Transportation of merchandise to free zone, regulations. (T. D. 22250; circular 76, May 25, 1900.)

**Freight liens, fees.** (See, also, Fees.)

Under act of May 21, 1896 (29 U. S. Stat. L., ch. 217, p. 129), amendatory of section 2981, Revised Statutes, and act of June 10, 1880, it is for chief officers of the customs primarily to decide whether a freight lien is satisfactorily secured. Where there is a controversy between the consignee and the carrier respecting the validity of the lien, such officers of the customs may deliver imported merchandise, against which a freight lien has been filed, to the consignee upon the deposit with them by the latter of a good and sufficient bond conditioned to pay all freight charges that may ultimately be found to be due or adjudged to be due in any court of competent jurisdiction, *after* proof has been made before said officers that the same bond was first tendered to the carrier by the consignee and refused by the carrier, and that said bond is adequate to secure the carrier. *Wyman v. Lancaster et al.* (32 Fed. Rep., 720) cited and followed.—If it should be deemed necessary for their security, chief officers of the customs may, in addition, exact a bond of indemnity running to themselves to save them harmless from any personal liability which might otherwise accrue as the result of any litigation between the consignee and the carrier. (T. D. 23412; December 13, 1901.)

**French brandy from Havana.** (See Reciprocity, France.)**French chalk.** (See Talc.)**French internal-revenue tax.** (See Fruits in spirits.)**Friday Harbor, Wash.**

Subport of entry. (T. D. 22889; circular 34, March 16, 1901.)

**Fringed flax articles.** (See Flax, fringed articles of.)**Fringed linen, weight of.** (See Weight of fringed linen.)

**Fringes of towels.** (See, also, Towels.)

Fringes of linen towels not included in ascertainment of specific or square-yard feature of duty. (T. D. 18979—G. A. 4077; February 11, 1898.)

**Frontier inspection.**

Customs Regulations of 1899 amended. (T. D. 24187; circular 12, January 27, 1903.)

Well-known persons living on the frontier permitted to pass into the United States with teams and outfits, to remain for a period not exceeding three days, without payment of duty thereon. (T. D. 24655; September 9, 1903.)

**Fruit, adulterated.** (See Adulterated fruit.)**Fruit bats.** (See Animals and birds.)**Fruit, damaged.** (See Damage allowance.)**Fruit, decayed, allowance for.** (See Decayed fruit, etc.)**Fruit in sugar.** (See Pineapples.)**“Fruit juice” defined.**

The juice of the fruit is nothing but the sap obtained by expression. (T. D. 23987—G. A. 5205; September 27, 1902.)

**Fruit juice (jus de cassis).**

The expressed juice of the black currant, containing alcohol added to prevent fermentation and amounting to less than 18 per cent, which is used for flavoring drinks, puddings, sauces, etc., is dutiable at the rate of 60 cents per gallon, under paragraph 299, act of 1897, as a fruit juice containing less than 18 per cent of alcohol, and not as a cordial, under paragraph 292.—*In re Kaufman* (G. A. 810) and *In re Chapuis* (G. A. 4736) distinguished. (T. D. 23253—G. A. 4983; August 22, 1901.)

**Fruit juices containing no alcohol.**

Fruit juices, such as the juice of the raspberry, strawberry, currant, and apricot, which contain no alcohol, dutiable under act of 1894 at the rate of 50 cents per gallon, under paragraph 247, as “fruit juice not specially provided for, \* \* \* containing 18 per cent or less of alcohol,” and not at 20 per cent ad valorem, under section 3, as unenumerated manufactured articles.—*Park v. United States* (84 Fed. Rep., 159), *United States v. Johnson* (90 *id.*, 805), and *Park v. United States* (suit 2571), decided January 2, 1900, followed; *In re Johnson* (G. A. 3189) reversed. (T. D. 21916—G. A. 4629; January 11, 1900.)

**Fruits in spirits.** (See, also, Cherries in alcohol.)

Classification under paragraph 263, act of 1897, of fruits preserved in spirits.—The alcohol appearing in cherries is to be added to that appearing in the liquid in order to ascertain whether the percentage of such alcohol in the cask is more or less than 10 per cent of the whole mass. The reciprocal arrangement between the United States and France, entered into under section 3, act of 1897, and promulgated in T. D. 19405, does not apply to paragraph 263.—French internal-revenue tax remitted on alcohol shipped from bond an element of dutiable value (T. D. 18805). The amount thereof should appear on the invoice. (T. D. 20218; October 20, 1898.)

Foreign internal-revenue tax remitted on exportation of goods to the United States an element of dutiable value of the goods under decision of United States Supreme Court *In re United States v. Passavant et al.* (T. D. 18930; February 4, 1898.)

Maraschino cherries, preserved in a solution containing sugar and between 8 and 9 per cent of absolute alcohol, are dutiable under paragraph 263, act of 1897, as “fruits preserved in sugar, \* \* \* spirits,” etc., and not under paragraph 262, as “edible fruits \* \* \* prepared in any manner, not specially pro-

**Fruits in spirits—Continued.**

vided for.”—“Fruits preserved in spirits” is not a commercial or technical phrase, but is to be taken in its ordinary signification. *In re Mihalovitch* (G. A. 4296) followed. (T. D. 21428—G. A. 4503; July 22, 1899.)

Paragraph 263, act of 1897, relating to fruits in spirits, levies a duty of \$2.50 “per proof gallon on the alcohol *contained therein* in excess of 10 per centum.”

*Held* that this makes dutiable all such excess of alcohol, whether found in the preserving liquid or in the fruit. The French “general internal-revenue tax” on alcohol is a part of the dutiable value of such merchandise when purchased in the markets of France; *contra*, as to the special local taxes on alcohol designated as “droit de ville” and “octroi.” The President’s proclamation of May 30, 1898, concerning reciprocity with France, can not be construed to include within its provisions alcohol in which cherries are preserved.—*In re Nicholas* (G. A. 4311) followed. (T. D. 20761—G. A. 4368; February 25, 1899.)

“Special droit de ville” and “octroi,” local internal-revenue taxes of Bordeaux, France, on spirits used in the manufacture of fruits preserved in spirits, and remitted on exportation, elements of dutiable value of goods.—Appeal from decision of Board of General Appraisers, G. A. 4368. (T. D. 20895; March 22, 1899.)

The phrase “fruits preserved in spirits” had no technical or commercial meaning different from their ordinary or popular meaning on and prior to July 24, 1897, but meant simply fruits placed in spirits for the purpose of preservation or resisting fermentation or decay. The rule of *noscitur a sociis* is not applicable to paragraph 263, act of 1897, so as to confine the expression “fruits preserved in spirits” to such as are strictly edible. On an importation of wild red cherries from Germany in casks surrounded by a supernatant fluid containing from about 15 to 22 per cent in volume of alcohol or spirits, *Held* that the merchandise was not the cherry juice of commerce, but an article from which the commercial cherry juice is produced by a special process of manufacture; *Held*, also, that the alcohol was for the purpose of resisting fermentation or decay, and that the goods should not be classified as cherry juice, by similitude, under paragraph 299, act of 1897, because specially enumerated under paragraph 263 as “fruits preserved in spirits, \* \* \* containing over ten per centum of alcohol.” *Smith v. Rheinstrom*, 65 Fed. Rep., 984. (T. D. 20212—G. A. 4296; October 17, 1898.)

Wild red cherries in spirits dutiable as cherry juice under paragraph 299, act of 1897.—Appeal from decision of Board of General Appraisers, G. A. 4296. (T. D. 20223; October 22, 1898.)

The phrase “fruits preserved in spirits,” as used in paragraph 263, act of 1897, has no technical or commercial signification different from its popular meaning, but means simply fruits placed in spirits for the purpose of preservation. Certain wild red cherries in casks, imported from Germany, surrounded by a fluid containing about 17 per cent in volume of alcohol, from which the cherry juice of commerce is made, held to be dutiable under said paragraph 263 as fruits preserved in spirits, containing over 10 per cent of alcohol, and not by similitude as cherry juice under paragraph 299 and section 7 of said act of 1897.—*Voight v. Mihalovitz* (125 Fed. Rep., 78) followed; *In re Mihalovitz*, G. A. 4296 (T. D. 20212), affirmed. (T. D. 22039—G. A. 4663; February 27, 1900.)

The French general internal-revenue tax on alcohol, which is not collected on goods exported, is a part of the dutiable value of such goods when purchased in the markets of France; but local taxes designated as “octroi” and “droit de ville,” which vary with the locality, can not properly be considered as elements of market value (*Rheinstrom v. United States*, 118 Fed. Rep., 303,

**Fruits in spirits—Continued.**

affirming *In re Rheinstrom*, G. A. 4368 (T. D. 20761).—The President's proclamation of May 30, 1898, relating to reciprocity with France, and affecting the rate of duty on brandies and other spirits, does not apply to the alcohol in which fruit is preserved (*ib.*).—Under paragraph 263, act of 1897, relating to fruits in spirits, which imposes a duty of \$2.50 "per proof gallon on the alcohol contained therein in excess of ten per centum," the duty is to be computed on all such excess, whether the alcohol is absorbed by the fruit or is surrounding it (*ib.*). (T. D. 24653—G. A. 5414; August 28, 1903.)

The amount of the French internal-revenue tax remitted on the alcohol, in the appraisement of fruits preserved in spirits imported from France, should be added as a part of the foreign market or dutiable value of the goods. (T. D. 24659; September 12, 1903.)

The local French internal-revenue taxes, such as "octroi" and "droit de ville," remitted on fruits in spirits exported from France, similar to those covered by G. A. 5414 of August 28, 1903 (T. D. 24653), constitute part of the foreign market value of the goods.—Unpublished decision of the Board of United States General Appraisers appealed from. (T. D. 24753; October 30, 1903.)

**Fruits, preserved, from France.**

Importations of preserved fruits from France not subject to analysis for purpose of ascertainment of quantity of sugar contained therein and amount of export bounty paid. (T. D. 21697; October 25, 1899.)

**Fruits preserved in their own juice.**

Blueberries in cans and preserved in their own juices only are dutiable under paragraph 263, act of 1897, as "fruits preserved in \* \* \* their own juices," and not under paragraph 262 as "edible fruits, including berries, when dried, desiccated, evaporated, or prepared in any manner," or as "berries, edible, in their natural condition."—*In re Johnson* (56 Fed. Rep., 822), *Voight v. Mihalovitz* (125 *id.*, 78), and *In re Downing*, G. A. 4663 (T. D. 22039) followed. (T. D. 22545—G. A. 4782; October 15, 1900.)

Canned blueberries dutiable at 2 cents per pound under paragraph 262, act of 1897, as "berries \* \* \* prepared in any manner, not specially provided for." (T. D. 20810; March 8, 1899.)

Chutneys, consisting of fruits preserved in their own juices with spices, etc., are not dutiable under the provision in paragraph 241, act of 1897, for "all vegetables, prepared or preserved, including pickles and sauces of all kinds, not specially provided for in this Act," but under paragraph 263 as fruits preserved in their own juices.—*Bogle v. Magone* (152 U. S., 623); *In re Johnson* (56 Fed. Rep., 822); compare *In re Kwong Lung Tai*, G. A. 4931. (T. D. 23233—G. A. 4979; August 12, 1901.)

Figs preserved in spirits or in their own juices and known as "preserved figs," "figs in spirits," "figues au marasquin," "figues à l'eau de vie," etc., are dutiable as fruits preserved in spirits or in their own juices, under paragraph 263, act of 1897, and not as "figs," under paragraph 264 of said act.—*Rich v. United States* (61 Fed. Rep., 501), *Smith v. Rheinstrom* (65 Fed. Rep., 984), and G. A. 4782 cited. (T. D. 23130—G. A. 4946; June 12, 1901.)

Plum sauce, a Chinese preparation, consisting of fruits preserved in their own juices, with leaves, spices, organic acids, common salt, etc., held not to be dutiable under paragraph 241 as vegetables, prepared or preserved, including pickles and sauces of all kinds, but under paragraph 263 as fruits preserved in their own juices.—G. A. 4703, G. A. 4782; *Bogle v. Magone*, 152 U. S., 623; *In re Johnson*, 56 Fed. Rep., 822. (T. D. 23075—G. A. 4931; May 27, 1901.)

Prunes boiled in water and pressed through a colander, no material being added thereto, dutiable as fruits preserved in their own juices at 20 per cent ad valorem under paragraph 219, act of 1894. (T. D. 20565; January 19, 1899.)

**Fruits, tropical.** (See Tropical fruits.)

**Fulminate of mercury.**

As Canadian duties and internal-revenue tax are not exacted in Canada on nitric acid, mercury, and alcohol imported from the United States and consumed in the manufacture of fulminate of mercury in bonded warehouse in that country, such duty and tax are not elements of the dutiable value of the article on importation from Canada into the United States. (T. D. 21677; October 18, 1899.)

Canadian duty on imported alcohol used in the manufacture of fulminate of mercury, in Canada, in bond for export, constitutes an element of the dutiable value of such product. (T. D. 21604; September 18, 1899.)

**Fumigating paper.** (See Paper.)

**Function of local appraisers.**

Local appraisers are in no sense classifying officers, their recommendations to collectors as to the character of goods being purely advisory. (T. D. 23471—G. A. 5063; January 20, 1902.)

**Funeral decorations.** (See Wheat and straw, sun bleached.)

**Fungi, kefir.** (See Kefir seed.)

**Fur-bearing animals.** (See Alaska.)

**Fur hats, trimmed.**

Fur hats, trimmed, of which the trimmings, composed of material *other* than fur, constitute the chief value of the completed articles, are dutiable according to such component material of chief value, under the appropriate paragraph of the act of 1897, and not as hats, trimmed, composed wholly or in chief value of fur, under paragraph 432 of said act. (T. D. 23572; March 7, 1902.)

**Furnace sand.**

An article known as "furnace sand," which is produced by grinding silica stone or sandstone and is used in making the bed of a furnace, to protect it from injury by heat, is free of duty under the provision in paragraph 671, act of 1897, for "sand, crude or manufactured, not otherwise provided for." The expression "sand manufactured" embraces not only sand which is partially manufactured, but also sand produced by a process of manufacture.—*In re Dana* (G. A. 2882) overruled. (T. D. 23521—G. A. 5079; February 11, 1902.)

**Furniture vans.** (See, also, Vans.)

Furniture or luggage vans containing household effects are not, like vessels or cars, subject to special laws which exempt them from the provisions of the general tariff laws, and a protest claiming their free entry on that ground will be overruled without determining the question of the correctness of the collector's decision in assessing them as unusual coverings. (T. D. 21893—G. A. 4622; January 2, 1900.)

Furniture vans made of wood, and containing household effects, are not free of duty as the usual coverings of such effects, but are dutiable as manufactures of wood at 35 per cent ad valorem, under paragraph 208, act of 1897. In the enumeration in section 19 of the customs administrative act of "cartons, cases, crates, boxes, sacks and *coverings of any kind*," the rule of *ejusdem generis* applies to the words "coverings of any kind," and the paragraph so construed excludes such articles as furniture vans.—*United States v. Nichols* (186 U. S., 298; 22 Sup. Ct. Rep., 918) applied. (T. D. 23817—G. A. 5164; June 20, 1902.)

**Fur rugs in part of wool.**

A wolf-skin fur rug, with a lining and border composed of woolen cloth, the fur being the component material of chief value, is dutiable under paragraph 450, act of 1897, covering manufactures of fur or of which fur "is the component

**Fur rugs in part of wool**—Continued.

material of *chief value*," and not under the provision in paragraph 366 for "all manufactures of every description made wholly or *in part* of wool," or under that in paragraph 382 for "rugs for floors \* \* \* and other portions of carpets or carpeting made wholly or *in part* of wool."—*Hartranft v. Meyer* (135 U. S., 237; 10 Sup. Ct. Rep., 751), *United States v. Slazenger* (113 Fed. Rep., 524), and *Magone v. American Trading Company* (57 *id.*, 394; 6 C. C. A., 407) followed. (T. D. 24301—G. A. 5301; March 14, 1903.)

**Furs.** (See, also, Coney or rabbit skins.)

**Appraisement of.** (See Appraisement, furs.)

**Dressed on the skin**—

Partly manufactured rugs, made by cutting and matching together pieces of fur and sewed together temporarily, are not dutiable as manufactures of fur, but are dutiable as furs dressed on the skins at the rate of 20 per cent ad valorem under paragraph 426, act of 1897.—*Vandegrift v. United States*, decided November 10, 1900, followed; G. A. 4607 reversed. (T. D. 22931—G. A. 4897; March 27, 1901.)

**Interest on.** (See Invoice or entered value.)

**Manufactured**—

Imitation fox tails made of two or more kinds of fur are dutiable as manufactures of fur under paragraph 450, act of 1897, and are not free as furs under paragraph 562 of said act. The merchandise has undergone a change in its character and form by reason of labor expended thereon, and is no longer fur, but is a manufacture of fur. (T. D. 22519—G. A. 4775; September 26, 1900.)

**Thibet.** (See Thibet furs.)

**Fur-seal garments.** (See Sealskin garments.)**Fusains, or charcoal crayons.** (See Charcoal.)**Fusel oil.**

Fusel oil not consisting of a mixture of alcohols dutiable under paragraph 38, act of 1897. (T. D. 20357; November 23, 1898.)

**Fuses.**

Fuses composed in chief value of gutta-percha, used for blasting purposes by being connected with, and adapted to explode, a detonator, which in turn fires a fulminate, are not dutiable under paragraph 421, act of 1897, as fulminates, fulminating powder, or like articles, but are dutiable at the rate of 35 per cent ad valorem under paragraph 450 of said act as manufactures in chief value of gutta-percha.—G. A. 2684 and T. D. 6213 followed. (T. D. 24156—G. A. 5258; January 13, 1903.)

**Fuses, safety, not explosives.** (See Explosives.)**G.****Gaduol.**

Gaduol Merck, a medicinal preparation in the preparation of which alcohol is used, dutiable at 55 cents per pound under paragraph 67, act of 1897. (T. D. 20046—G. A. 4268; September 10, 1898.)

**Galingale rush.**

Galingale rush (*Cyperus tegetum*), each stem being split open and dried, but not further advanced, is exempt from duty under the provisions for "textile grasses or fibrous vegetable substances, not dressed or manufactured in any manner," in paragraph 566, act of 1897. The provisions for manufactures of vegetable fiber (par. 347), "straw" (par. 255), and "vegetable substances, crude or unmanufactured" (par. 617), are not applicable.—*United States v.*

**Galingale rush**—Continued.

Richard (99 Fed. Rep., 262), and other cases, followed; *Blydenburgh v. Magone* (40 Fed. Rep., 573) distinguished.—*Splitting and drying not a manufacture*.—Drying the article and splitting the stem, to the extent it has been done in this case, does not make it “dressed or manufactured,” within the meaning of said paragraph 566.—*Frazer v. Moffitt* (20 Blatch., 267); *Brauss v. United States* (suit 3292, not yet published), and other cases, followed. (T. D. 24330—G. A. 5313; April 1, 1903.)

**Gallo-flavine.**

Gallo-flavine imported in casks in form of liquid paste, dutiable at 25 per cent ad valorem as a color or paint under paragraph 87, act of 1883. (T. D. 19545; June 24, 1898.)

**Galloons.** (See Cotton galloons.)**Galvanized iron or steel, corrugated.**

Common or black sheets of iron, corrugated or crimped, valued at more than 3 cents per pound, dutiable at 45 per cent ad valorem under paragraph 193, act of 1897, and when galvanized are liable to the additional duty of two-tenths of 1 cent per pound under paragraph 132. Similar sheets of steel valued at more than 3 cents per pound are subject to duty under the provisions of paragraph 135, and, if galvanized, are likewise liable to the additional duty provided in paragraph 132. (T. D. 22929; April 1, 1901.)

Galvanized-iron sheets, corrugated or crimped, valued at more than 3 cents per pound, are dutiable at 45 per cent ad valorem under paragraph 193, and two-tenths of 1 cent per pound additional under paragraph 132, act of 1897. Similar sheets of steel valued above 3 cents per pound are liable to duty under the provisions of paragraph 135, and likewise to the additional duty for galvanizing under paragraph 132 of said act, in accordance with T. D. 22929. (T. D. 23333; October 26, 1901.)

**Galvanized-wire rope.** (See Wire rope.)**Gambin B.** (See Coal-tar dye.)**Game products of Alaska.** (See Alaska.)**Garnet, manufactures of.**

Counter pivots or bearing surfaces for music boxes, or for cap jewels, etc., in electrical instruments, composed of garnet, cut cabochon—or oval on one side and flat on the other—polished, and about a quarter of an inch in diameter, and which are not suitable for use as watch or clock jewels, are dutiable at 50 per cent ad valorem under the provisions of paragraph 115, act of 1897, and not at 10 per cent or 20 per cent ad valorem, as claimed under the provisions of paragraph 435 of said act. (T. D. 22806—G. A. 4866; February 9, 1901.)

**Garnets.**

Garnets, cut and designed for use as settings for jewelry, dutiable under paragraph 115, act of 1897. (T. D. 23438; December 28, 1901.)

Garnets are precious stones. The dictum to the contrary *In re American Express Company* (G. A. 4866) disapproved. *In re Hahn* (G. A. 4069) affirmed; *Hahn v. United States* (100 Fed. Rep., 635; 40 C. C. A., 622) followed.—Articles consisting of garnets which have been cut and polished so as to be in condition suitable for jewelry purposes are dutiable at 10 per cent ad valorem under paragraph 435, act of 1897, as precious stones advanced in condition by cutting, and not at 50 per cent as manufactures of garnet, under paragraph 115. (T. D. 23559—G. A. 5091; March 1, 1902.)

Garnets cut and not set dutiable at 10 per cent ad valorem, as precious stones, under paragraph 435, act of 1897. (T. D. 23569; March 6, 1902.)

**Gas.** (See Natural gas.)**Gas retort.**

A gas retort, imported in two segments, the two pieces when cemented together constituting but a single article, is dutiable as one gas retort, at \$3, under paragraph 98, act of 1897, and it is error for the collector to assess duty on each piece as a complete retort.—United States *v.* Reisinger (94 Fed. Rep., 1002), affirming *In re* Reisinger (G. A. 4236), applied. (T. D. 22758—G. A. 4848; January 25, 1901.)

**Gaufrée leather.**

Merchandise consisting of pieces of thin leather, cut uniformly, 28 inches wide and from 32 to 36 inches long, one surface being plain and the other covered with designs in silver and various attractive colors, and known as gaufrée leather, is dutiable at 10 per cent ad valorem under paragraph 340, act of 1894, as "leather not specially provided for," and not at 30 per cent ad valorem under paragraph 353 as "manufactures of leather, \* \* \* not specially provided for," nor at 20 per cent ad valorem under paragraph 341, enumerating "skins not specially enumerated or provided for" and "skins dressed and finished," nor under paragraph 342 as "leather cut into \* \* \* forms, suitable for conversion into manufactured articles."—United States *v.* Naday (92 Fed. Rep., 140) and United States *v.* Naday (98 *id.*, 421; 39 C. C. A., 124) followed; *In re* Naday (G. A. 3730) reversed. (T. D. 21819—G. A. 4611; December 5, 1899.)

**Gauge of bottles of beer, ale, stout, etc.**

Ale: Measurements adopted as the conventional gauge of Bass ale, Bull Dog ale (Bass), and Bull Dog stout (Guinness). (T. D. 24400; May 1, 1903.)

An average gauge of 2 $\frac{3}{4}$  gallons prescribed for certain stone and glass bottles containing 12 ounces each, more or less, unless a material difference is found by actual tests. (T. D. 22032; February 26, 1900.)

Average gauges of 2.90 gallons for 12 so-called quart bottles containing bitters known as "Fernet Branca."—Provision for taking actual gauge. (T. D. 22101; March 23, 1900.)

✓ Average gauge of certain brands of absinthe which may be taken as bases for assessment of duties, unless in any case a different material result shall be ascertained by actual gauge. (T. D. 22107; March 27, 1900.)

Average gauges prescribed for imported liquors do not preclude assessment of duty on actual gauge when taken.—T. D. 22237 does not contemplate arbitrary return of average gauges therein mentioned when actual gauge shows a different result.—Modification or amendment of T. D. 22237. (T. D. 22425; August 10, 1900.)

Beer and stout bottled by E. & J. Burke, of Dublin, Ireland, modification of instructions as to assessment of duty on average gauges of. (T. D. 21483; August 9, 1899.)

Champagne-shaped bottles containing beer, ale, and stout, modification of T. D. 21365 and T. D. 21483 as to gauge of contents of. (T. D. 21663; October 16, 1899.)

Dog Brand ale and porter bottled by Read Brothers, of London, England, method of ascertaining gauge of.—Modification of T. D. 6191 and T. D. 11948. (T. D. 21365; July 11, 1899.)

Dog Brand ale: Where actual gauge is not taken, average gauge of the *smaller* sized bottles of Dog Brand ale and stout bottled by Read Brothers, London, England, to be returned as 3 gills. Average gauge of small bottle described in T. D. 21365, if still imported, to be returned as 3.23 gills, as heretofore. (T. D. 22426; August 10, 1900.)



**Gauge of bottles of beer, ale, stout, etc.—Continued.**

Dog Brand ale: Average gauge of the capacity of the smaller size bottles of Dog's Head ale.—T. D. 22426 modified. (T. D. 24138; January 7, 1903.)

Gauge of bottles of gin, butters, Scotch and Irish whisky, cordials, and beer. (T. D. 22237; May 21, 1900.)

Gauge of bottles containing J. & W. Nicholson's unsweetened gin.—Amendment of T. D. 22237. (T. D. 23969; September 12, 1902.)

Gauge of bottles: Imported spirituous liquors should be assessed for duty on the basis of their condition at the standard temperature of 60° F., prescribed in the internal-revenue laws (secs. 3249-50, Rev. Stat.), and adopted by the act of 1897 (par. 290); and correction of volume is rightly made according to the extent of the difference between this standard temperature and the natural temperature of the liquors.—The conventional gauge of various brands of spirituous liquors as promulgated by the Secretary of the Treasury is not to be followed arbitrarily in all cases, and actual gauge may be followed when found to vary from the conventional gauge. But the latter gauge, being based on repeated measurements of well-known and frequently imported brands of liquors, may usually be taken as approximately correct; and a casual variation therefrom indicated by the gauge of but a single bottle out of 10 cases is held not to be sufficient evidence to warrant a departure from the conventional gauge. (T. D. 24017—G. A. 5214; October 17, 1902.)

Guinness stout: Conventional gauge of Guinness foreign stout from E. & J. Burke, Dublin, Ireland, 1.072 gallons per dozen. (T. D. 24260; February 27, 1903. T. D. 24400; May 1, 1903.)

Hennessy brandy: Where actual gauge is not taken for dutiable purposes, average gauge of Hennessy brandy to be returned as 6½ gills, equaling 24½ fluid ounces, per bottle. (T. D. 22430; August 11, 1900.)

Vermuth: Section 3, act of 1897, relates to vermuth imported in cases of "one dozen bottles \* \* \* containing each not more than one quart," and provides that "any excess beyond these quantities found in such bottles \* \* \* shall be subject to a duty of four cents per pint or fractional part thereof." Held that this provision contemplates that the additional duty of 4 cents per pint shall be assessed according to the number of bottles containing an excessive quantity, and not according to the total excess per case. (T. D. 24858—G. A. 5518; December 28, 1903.)

Vermuth: Gauging of, and assessment of duty on, French vermuth. (T. D. 24730; October 14, 1903.)

Whisky: Two and eleven thirty-second gallons per dozen bottles adopted as the conventional gauge of Bernard & Co.'s Encore whisky.—T. D. 22237 amended (T. D. 24453; June 1, 1903.)

**Gauge, wire, for plates of iron or steel.** (See Wire gauge, etc.)

**Gauze.** (See Ribbons; Silk mull and tinsel gauze.)

**Gauze, metal.** (See Metal gauze.)

**Gauze, tinsel, woven.** (See Silk mull and tinsel gauze.)

**Geese.**

Domestic geese are dutiable as poultry under paragraph 278, act of 1897, and are not entitled to free entry under the provision in paragraph 494 for "birds and land and water fowls." (T. D. 23616—G. A. 5103; March 24, 1902.)

Wild geese are not dutiable as poultry, but are free of duty under the provision for "birds and land and water fowls" in paragraph 494, act of 1897. (T. D. 23505—G. A. 5074; February 4, 1902.)

**Gelatin.**

So-called liquid albumen dutiable under paragraph 23, act of 1897. (T. D. 20211—G. A. 4295; October 14, 1898.)

**Gelatin pads.**

Gelatin pads used in transferring manuscripts for manifolded are dutiable as manufactures of gelatin under paragraph 450, act of 1897, and are not dutiable under paragraph 398 as surface-coated paper or under paragraph 23 as gelatin.—G. A. 3356 distinguished. (T. D. 22601—G. A. 4805; November 12, 1900.)

**Gelatin waste.** (See Printers' old rollers.)**General Appraiser, appeal from.**

A board of three General Appraisers not having been designated by the Secretary of the Treasury to act on appeals from the decision of a single General Appraiser, under section 13, act of June 10, 1890, at ports other than New York, such appeals must be heard by the Board at New York. (T. D. 22114; March 29, 1900.)

**General Appraisers.** (See Board of General Appraisers.)**General-order importations.**

Numbering of. (T. D. 22369; circular 116, July 20, 1900.)

**Gentlemen's toilet sets.**

A small mirror with a collodion frame and back, to which a small collodion mustache comb is attached, and the whole incased in a collodion cover or envelope, are dutiable as articles of which collodion is the component material of chief value.—G. A. 3971 followed. (T. D. 21976—G. A. 4651; February 1, 1900.)

**German duty.**

German duty known as "bonification of tax" remitted on merchandise when exported from bond in Germany held by the United States Supreme Court to be an element of dutiable value of the merchandise imported into the United States. (T. D. 18805; January 13, 1898.)

In ascertaining the market value and wholesale price of goods in Germany, the country of exportation, it is proper to include a so-called "German duty," which, in effect, is a bonus, drawback, or remission of taxes by the German Government on goods there manufactured in bond and withdrawn for export, but which would have been payable if the goods had been withdrawn for sale in the open markets of Germany.—*United States v. Passavant* (169 U.S., 16; 18 Sup. Ct. Rep., 219) followed; *In re Passavant* (G. A. 1602) reversed; *In re Goldenberg* (G. A. 3577) approved. (T. D. 18949—G. A. 4074; February 3, 1898.)

**German parcels-post convention.**

Internal-revenue stamps required on entries; the declaration of the importer is required; no permit necessary, and fee of 20 cents not collectible; invoice required where importation is valued at over \$100, and fee of 40 cents for bond collectible. (T. D. 21775; November 21, 1899.)

Regulations for collecting duties on merchandise arriving by parcels post from Germany. (T. D. 21698; October 25, 1899.)

**Germany.** (See, also, Countervailing duty; Parcels post; Reciprocity; Sugar.)

Reciprocal commercial arrangement between the United States and Germany under provisions of section 3, act of 1897. (T. D. 22353; circular 112, July 16, 1900. T. D. 22452; August 22, 1900.)

**Germicide, sheep dip used as a.** (See Sheep dip.)**Giant sperry, seeds of.** (See Seed.)**Gimps.** (See Beaded articles.)**Gin.** (See Bottles, Old Tom Gin; Gauge of bottles.)**Ginger-ale bottles, cost of corking and wiring.** (See Apportionment of charges; Dutiable value.)

**Ginger, spent.**

Spent ginger, an article produced by extracting the essential oil from ginger root, not being ginger or ginger root in fact or commercially, is not entitled to free entry under paragraph 667, act of 1897, but is dutiable at the rate of 10 per cent ad valorem under paragraph 463 of said act as waste. (T. D. 24717—G. A. 5439; October 8, 1903.)

**Glacé-shaped cotton.** (See Cotton webbing.)**Gladstone, Mich.**

Support of entry. (T. D. 19631; circular 127, July 6, 1898.)

**Glass.** (See, also, Plate glass, polished.)**Articles of glass—**

Paragraph 100, act of 1897, providing for "glass bottles, decanters, or other vessels or articles of glass, cut, engraved," etc., is not limited to such manufactures of glass as are *ejusdem generis* with bottles and decanters, but includes other glassware of the kinds enumerated in said paragraph. Accordingly, articles of glass not susceptible of being filled, such as candelabra, bowls, jugs, table and bar glassware, etc., when "cut, engraved," etc., are dutiable under said paragraph at 60 per cent ad valorem, and not under paragraph 112 at 45 per cent ad valorem as manufactures of glass not specially provided for.—*In re Scoville* (G. A. 4298) and *Stern v. United States* (105 Fed. Rep., 937; 45 C. C. A., 141) followed; *Dingelstedt v. United States* (91 Fed. Rep., 112) distinguished. (T. D. 22853—G. A. 4877; February 27, 1901.)

**Balls** (see, also, Christmas-tree ornaments)—

Glass balls of various sizes and colors coated with a gelatinous substance and sprinkled with tinsel wire, and strung in bunches, dutiable as toys at 25 per cent ad valorem under act of 1894. (T. D. 18826; January 18, 1898.)

**Bead necklaces.** (See Jewelry.)**Beads.** (See Beads.)**Blanks—**

Glass blanks dutiable as manufactures of glass under act of 1894. (T. D. 18755; January 4, 1898.)

Glass blanks, uncut and uncolored, blown in molds for finishing by cutting into dishes for table use, dutiable as manufactures of glass under acts of 1894 and 1897.—*United States v. Fensterer* (84 Fed. Rep., 148) and *In re Fensterer* (G. A. 3480) followed. (T. D. 19200—G. A. 4121; April 5, 1898.)

Glass blanks dutiable as "blown glassware" under paragraph 100, act of 1897, at 60 per cent ad valorem. (T. D. 19731; July 26, 1898.)

Glass blanks dutiable at 45 per cent under paragraph 112, act of 1897.—*United States v. Fensterer* (84 Fed. Rep., 148, and 94 *id.*, 645) followed; *In re Fensterer*, G. A. 4121 (T. D. 19200) affirmed. (T. D. 21527—G. A. 4531; August 22, 1899.)

Glass blanks or glass-bowl blanks, partially ground on the edges and bottoms, dutiable as articles of glass, ground, under paragraph 100, act of 1897, at 60 per cent ad valorem. (T. D. 21243; June 8, 1899.)

Glass blanks or glass-bowl blanks dutiable as manufactures of glass at 45 per cent ad valorem under paragraph 112, act of 1897. (T. D. 21392; July 17, 1899.)

Glass blanks or glass-bowl blanks dutiable at the rate of 60 per cent ad valorem under paragraph 100, act of 1897.—*Reversal of T. D. 21392.* (T. D. 21955; January 30, 1900.)

**Bottle stoppers.** (See Bottle stoppers.)**Bottles.** (See Bottles.)**Broken—**

Broken glass, fit only for remanufacture, dutiable at 45 per cent under paragraph 112, act of 1897. (T. D. 19311—G. A. 4138; May 3, 1898.)

**Glass—Continued.****Carboys, filled, in baskets—**

In construing the provision in paragraph 99, act of 1897, for glass carboys, "covered or uncovered," held that covered carboys are such as are covered with canvas, wickerwork, or other material, in such manner as to be practically inseparable from the glass container; also, where merchandise is imported in large carboys packed in straw in a basket having a lid attached, this basket being placed in a larger basket, held that the carboy so packed constitutes by itself an uncovered carboy within the meaning of said paragraph 99, and that the packing (straw and baskets) should be treated and held dutiable as usual coverings in the manner prescribed in section 19, customs administrative act of June 10, 1890. (T. D. 24706—G. A. 5436; October 5, 1903.)

**Crystals for toy watches.** (See Crystals, etc.)**Cylinder—**

Common window glass with bevels polished, not polished cylinder glass under act of 1897. (T. D. 20537; January 17, 1899.)

**Cylinder, polished—**

The provision in paragraph 107, act of 1897, imposing an additional duty of 5 per cent ad valorem on beveled cylinder glass, is applicable to the polished cylinder glass included in paragraph 102, as well as to the unpolished cylinder glass included in paragraph 101.—*In re Bomeisler* (G. A. 3115) followed. (T. D. 23746—G. A. 5144; May 21, 1902.)

**Disks for optical instruments—**

All pieces of glass, of whatever form, used in the manufacture of refracting bodies for optical instruments, while in an unwrought condition, are designated commercially as "disks."—(Glass blanks molded or pressed into the form of prisms, or into circular shapes with surfaces approximating those of the finished lens, but which have not been further advanced and are intended to be ground into prisms and lenses for optical instruments, are free of duty under the provision for "Glass plates or disks, rough-cut or unwrought, for use in the manufacture of optical instruments," etc., in paragraph 565, act of 1897, and are not dutiable at 45 per cent ad valorem, as manufactures of glass, under paragraph 112 of said act. Such prism blanks which do not exceed 8 inches in any outside dimension, when polished on one or more sides to enable the character of the glass to be determined, are excluded from said paragraph 565 by implication of the proviso thereto. (T. D. 24150—G. A. 5252; January 10, 1903.)

**Disks of cylinder—**

Disks of cylinder glass, about one-half inch in diameter, used in framing numbers and letters, are dutiable under paragraph 101, act of 1897, as "cylinder \* \* \* glass, not exceeding ten by fifteen inches square," at the rate of 1½ cents per pound, and not as manufactures of glass, not specially provided for, under paragraph 112.—*United States v. Snow's U. S. Sample Company* (71 Fed. Rep., 953) and T. D. 8720 followed. (T. D. 24088—G. A. 5242; December 9, 1902.)

**Dolls' eyes.** (See Eyes for dolls.)**Enamel.** (See Enamel, glass.)**Engraved steel plates for making figures on glass.** (See Steel plates for printing.)**Etched glass thermometers.** (See Thermometers.)**Fluted glass reflectors—**

Rectangular pieces of glass which have been silvered and fluted, which are neither plate glass, cylinder or crown glass, nor looking-glass plates, used

**Glass—Continued.****Fluted glass reflectors—Continued.**

entirely for the manufacture of reflectors for gas and other lights, are dutiable under paragraph 112, act of 1897, as manufactures of glass not specially provided for in said act, and not under paragraph 105 of said act, providing for plate glass, silvered, cylinder and crown glass, silvered, and looking-glass plates, with specific duties according to lineal dimensions. (T. D. 24248—G. A. 5287; February 21, 1903.)

**Glass tubes.** (See Coverings.)**Jars containing preserves—**

Glass jars containing preserves, holding 1 pint or less, not bottles and not dutiable as such, but coverings dutiable at the ad valorem rate chargeable on the preserves contained therein, section 19, act of 1890. (T. D. 20856; March 15, 1899.)

**Jars, coverings.** (See Coverings.)**Jet buckles, plain black not a color—**

Jet buckles, so called, made of glass and metal, glass being of chief value, of a plain black color, are dutiable under paragraph 112, act of 1897, as manufactures of glass, and not at 60 per cent under paragraph 100 as "articles of glass, cut, engraved, painted, colored, stained, \* \* \* or otherwise ornamented, decorated, or ground," etc. *It seems that plain black is not a "color" within the meaning of paragraph 100.* (T. D. 24547—G. A. 5367; July 2, 1903.)

**Lenses—**

Unmounted single lenses of glass, used chiefly in bicycle lanterns, are not projecting lenses within the purview of paragraph 111, act of 1897, and are dutiable under paragraph 109 of said act. Paragraph 111 provides only for completed articles, and the term "projecting lens" applies only to a combination of lenses mounted and known as "projection lens." (T. D. 24280—G. A. 5295; March 6, 1903.)

**Measurement and classification of glass, uniform—**

Treasury decision 23022; circular 55, May 7, 1901. (T. D. 23164; June 10, 1901.)

**Measurement of—**

Provisions of paragraph 101, act of 1897, levy duty upon unpolished, cylinder, crown, and common window glass with reference to the shape of the sheets of glass, without regard to the number of square inches contained in them. The words "not exceeding ten by fifteen inches square" in said paragraph embrace sheets of glass of the kind provided for, neither of the sides of which measure more than the sides of a sheet of glass of the dimensions given when placed with their corresponding sides each to each, and so of every similar clause in the scale contained in the paragraph.—*In re Rathbun* (88 Fed. Rep., 257) followed. (T. D. 22495—G. A. 4766; September 12, 1900.)

The true construction of paragraph 104, act of 1897, requires that duty should be assessed upon glass according to its superficial area or number of square inches or square feet, irrespective of shape. The descriptive phrases of the paragraph refer to the number of square feet or inches, and not to the dimensions of a single side of the article.—*In re Rathbun* (88 Fed. Rep., 257), followed in the *Hires-Turner Glass Company's case* (G. A. 4766), distinguished.—The word "by," as used in said paragraph 104, means simply "multiplied into." (T. D. 23168—G. A. 4958; July 2, 1901.)

The rate of duty on plate glass elliptical in shape, under paragraph 104, act of 1897, is ascertained in the same manner as on rectangular shapes, not being dependent upon the shape or the relation of the dimensions, but solely upon the superficial area. *In re Bache* (G. A. 4958) followed.—The superficial area

**Glass—Continued.****Measurement of—Continued.**

of glass in the shape of an ellipsis may be found by the well-settled arithmetical rule of multiplying the product of one-half the axes by 3.1416 or by multiplying the product of the axes by 0.7854. (T. D. 23248—G. A. 4982; August 20, 1901.)

**Mirror forms.** (See Mirror forms, glass.)**Ornaments for Christmas trees.** (See Christmas-tree ornaments.)**Pens and holders—**

Pens made of white glass, with holders fused thereon made of black glass, are dutiable at 45 per cent ad valorem under paragraph 112, act of 1897. To fall within the provisions of paragraph 100, articles of glass must be decorative or ornamental, and a plain color does not amount to a decoration or ornamentation.—*Koscherak v. United States* (98 Fed. Rep., 596), G. A. 5367 (T. D. 24547), and G. A. 5162 (T. D. 23794) cited and followed. (T. D. 24677—G. A. 5423; September 21, 1903.)

**Plate and window glass, damaged.** (See Abandoned goods.)**Plate, obscured.** (See Plate glass.)**Roughly cut—Tableware—**

Glass roughly cut, including tableware ornamented by a cutting or grinding process, partially completed, described by importers as pressed or molded glass, should be assessed for duty at 60 per cent ad valorem under paragraph 100, act of 1897. (T. D. 24739; October 22, 1903.)

**Sheet or plate—**

Entries of sheet or plate glass; liquidations and reliquidations suspended. (T. D. 23080; May 29, 1901.)

**Slides for magic lanterns.** (See Lantern slides.)**Steel plates, engraved, for making figures on glass** (See Steel plates for printing.)**Thermometers.** (See Thermometers.)**Window glass, method of weighing.** (See Window glass.)**Windows, stained-glass.**

Stained-glass windows are not works of art. (T. D. 24214—G. A. 5275; February 5, 1903.)

**Glasses, polished coquille.** (See Coquille glasses, polished.)**Glassware, blown and opal.**

Paragraph 100 of the act of 1897 held not to be confined to manufactures of glass which are *ejusdem generis* with glass bottles and decanters, or in the nature of such glass vessels or other containers. Glass lamp shades, lamps, chimneys, candelabra, and other like articles of blown glassware and opal glassware accordingly are dutiable under said paragraph and not under paragraph 112 of said act as "manufactures of glass" not specially provided for in said act. (T. D. 20214—G. A. 4298; October 18, 1898.)

The term "blown glassware," as used in paragraph 100, act of 1897, has no technical or commercial signification differing from its ordinary meaning as understood by glass makers and popularly, and simply means glassware created by the process of blowing, as distinguished from that of pressing, and includes all kinds of articles made of glass which have been produced in this manner.—Gauge glasses, made by the process of glass blowing, and not to be further manipulated by glass makers, but which are in their completed condition and ready for use, are "blown glassware," and dutiable as such under paragraph 100, act of 1897, and not under paragraph 112 of said act, as manufactures of

**Glassware, blown and opal**—Continued.

glass, not specially provided for.—*Rogers v. United States* (115 Fed. Rep., 233; C. C. A., 121 *id.*, 546) followed; *United States v. Louis Hinsberger Cut Glass Company* (94 *id.*, 645) distinguished. (T. D. 24534—G. A. 5364; June 26, 1903.)

**Glassware, chemical.**

Chemical glassware, consisting of bottle-shaped receptacles, whether or not of a capacity of more than 1 pint, were, under the act of 1894, dutiable at three-fourths of 1 cent per pound as "bottle glassware," under paragraph 88, and not at 40 per cent ad valorem as "other \* \* \* glassware," under the same paragraph.—Other chemical utensils and apparatus which have been subjected to etching and engraving not substantial in extent or sufficient to amount to decoration or ornament, but done simply for purposes of utility, were not dutiable at 40 per cent ad valorem under the provision in paragraph 90 of said act for "vessels or articles of glass when \* \* \* engraved, \* \* \* etched, or otherwise ornamented or decorated," but at 35 per cent ad valorem under paragraph 102 as "manufactures of glass, \* \* \* not specially provided for."—*Eimer v. United States* (99 Fed. Rep., 423) and *Koscherak v. United States* (98 *id.*, 596; 39 C. C. A., 166) followed, reversing *In re Eimer, G. A.* 3463. (T. D. 22687—G. A. 4828; December 20, 1900.)

**Glazed earthenware pill tiles.** (See Pill tiles.)**Gloria cloth, silk chief value.**

Merchandise commercially known as "glorias," umbrella goods of cotton weft and silk warp, imported from Germany or England, which consist of silk-and-cotton fabrics woven in the piece, weighing not less than 1½ ounces per square yard and not more than 8 ounces per square yard, and containing not more than 20 per cent in weight of silk, dyed in the piece, and which do not contain two or more colors in the filling, are properly classifiable for duty under the provisions of paragraph 387, act of 1897, and not under the provisions of either paragraph 311 or 391 of said act, silk being found as the component material of chief value in said merchandise. (T. D. 22574—G. A. 4789; October 23, 1900.)

**Glove material, cotton.** (See Cotton cloth not countable.)**Gloves.**

Cotton gloves and linen gloves, ornamented with rows of stitching known as "kid point" and not as "embroidery," are dutiable at 50 per cent ad valorem under paragraph 314, act of 1897, and not as embroidered articles under paragraph 339 of said act. (T. D. 22006—G. A. 4656; February 9, 1900.)

Cumulative duties on gloves under act of 1897.—*In re Wertheimer* (55 Fed. Rep., 281; 5 C. C. A., 107) followed; *In re Adler* (G. A. 306) overruled. (T. D. 19493—G. A. 4187; June 11, 1898.)

Cadet gloves dutiable as men's gloves under act of 1897. (T. D. 19981—G. A. 4246; August 25, 1898.)

Gloves are not garments. A garment is a vestment, a coat, or cloak, and although gloves are wearing apparel, they are not garments.—Gloves made in chief value of cotton and having a rubber braid or band at the wrist, which seems to hold them closely to the hand of the wearer, are not dutiable as outside garments in part of rubber, but are dutiable under the provisions of paragraph 314, act of 1897, as cotton wearing apparel, at the rate of 50 per cent ad valorem. (T. D. 23356—G. A. 5023; November 11, 1901.)

Leather gloves embroidered not liable to additional duty of 40 cents per dozen pairs under paragraph 445, act of 1897. (T. D. 19945—G. A. 4241; August 18, 1898.)

**Gloves—Continued.**

Leather gloves, embroidered, classification of, under act of 1897.—Appeal from decision of Board of General Appraisers, G. A. 4241. (T. D. 20018; September 13, 1898.)

Leather gloves of sheep origin, with exterior grain surface removed, known as toilet cerate gloves, for use only by women, dutiable at \$2.50 per dozen pairs under paragraph 443, act of 1897. (T. D. 19909—G. A. 4239; August 16, 1898.)

Leather gloves, classification of. (T. D. 23005; circular 51, May 1, 1901.)

Women's lamb gloves classified in accordance with Department's instructions of September 13, 1898, T. D. 20018. (T. D. 22134; April 5, 1900.)

Women's lamb gloves, under 14 inches, piqued and embroidered, held not to be liable to additional duty of 40 cents per dozen pairs under paragraph 445, act of 1897, not being embroidered with more than three single strands or cords. (T. D. 21996; February 9, 1900.)

**Glue pitch, marine.** (See Marine glue pitch.)

**Glue stock.** (See Printers' old rollers.)

**Glue, tubarine.** (See Tubarine.)

**Glycerin.****Crude and refined—**

Regulations in the interest of a uniform classification of glycerin at the several ports under act of 1897. (T. D. 22258; June 1, 1900.)

**Iron drums as coverings.** (See Coverings.)

**Tannate of, or glyceretannate—**

Tannate of glycerin, or "glyceretannate," dutiable at 50 cents per pound under section 7 and paragraph 1, act of 1897, as assimilating to tannic acid or tannin. (T. D. 23272; September 12, 1901.)

**Glycophenol, coumarin, and vanillin.** (See Coumarin, etc.)

**Goat hair.** (See, also, Angora goat hair.)

Common goat hair, commercially known as Madras goat hair or India goat hair, is free of duty under paragraph 571, act of 1897, as "hair of horse, cattle, and other animals," not being elsewhere more specifically provided for in said act. (T. D. 19847—G. A. 4226; August 4, 1898.)

Goat hair known as Mocha goat hair is free of duty under paragraph 571, act of 1897, as "hair of horse, cattle, and other animals, \* \* \* not specially provided for," and is not dutiable under the provisions in Schedule K of said act for "hair of the camel, Angora goat, alpaca, and other like animals." *In re Perry*, G. A. 4226, followed. (T. D. 21739—G. A. 4595; November 6, 1899.)

Hair on Angora goatskins dutiable at 11 cents per pound under paragraphs 350 and 360, act of 1897. (T. D. 18834; January 19, 1898.)

**Goat wool, Cashmere.** (See Wool of Cashmere goat.)

**Goats, inspection of.**

Goats from South Africa and Argentine Republic, inspection required because of foot-and-mouth disease. (T. D. 22328; July 3, 1900.)

**Goatskins.** (See, also, Coffee, etc.; Disinfection.)

Articles made of goatskins, cut, matched, and sold in the form imported and ready for use in that form, are a manufacture of fur and dutiable under paragraph 450, act of 1897.—*G. A. 1536, Mautner v. United States* (84 Fed. Rep., 155), and *Seeberger v. Schlesinger* (152 U. S., 581) cited and distinguished. (T. D. 21805—G. A. 4607; November 27, 1899.)

Turkish Angora goatskins, of the kind described in *United States v. Bennet* (66 Fed. Rep., 299), are free of duty as "fur skins \* \* \* not dressed in any manner," under paragraph 562, act of 1897, and are not dutiable as wool or



**Goatskins—Continued.**

hair on the skins under paragraphs 357 and 358.—*It seems* that, as to certain Angora goatskins coming from an inferior breed of goats, and not used as fur skins, a different rule might apply. (T. D. 20845—G. A. 4381; March 9, 1899.) Under the act of 1897 raw goatskins with the hair on are free of duty, Angora goatskins of superior quality suitable for use as fur being provided for in paragraph 562 as "fur skins \* \* \* not dressed in any manner and not specially provided for," and those of an inferior or bastard breed not suitable for such use being provided for in paragraph 664 as raw skins.—United States v. Bennet (66 Fed. Rep., 299; 13 C. C. A., 446) and Keen-Sutcliffe Company, Limited, v. United States (suit 2163) followed. Compare *In re Kirby*, G. A. 4381. (T. D. 22831—G. A. 4872; February 18, 1901.)

**Gold and silver bullion, stamp tax.** (See Stamp tax.)

**Gold bullion by mail.**

Treasury decision 18887; January 29, 1898.

**Gold bullion, invoices for.** (See Invoices.)

**Gold dust, invoices for.** (See Invoices.)

**Gold powder.**

Gold powder, so called, composed of gold, silver, and copper, used by being mixed in a solution of gelatin and water and applied with a brush, is dutiable as a pigment or color at the rate of 30 per cent ad valorem, under paragraph 58, act of 1897. (T. D. 23140—G. A. 4950; June 19, 1901.)

**Goldsmith's hall mark.** (See Marking of imported goods.)

**"Goods" and "merchandise" distinguished.**

Treasury decision 23429; December 18, 1901.

**Goods in bond.**

Liability to change of duty. (See Importation, when complete.)

Time of liquidation. (See Protest.)

**Goods in bond during a change of tariff acts.**

**American whisky exported and reimported—**

Whisky of American manufacture was exported and then reimported and entered in bond for warehousing while the tariff act of 1890 was in force. It was not withdrawn from bond until after the tariff act of August 28, 1894, went into operation, and was assessed for duty at the rate of \$1.10 per gallon under sections 19 and 48 of the latter act. The importers protested, claiming that it was dutiable at 90 cents per gallon under the tariff act of 1890. *Held* that it was dutiable as assessed under the tariff act of 1894.—Louisville Public Warehouse Company v. United States (34 C. C. A., 687; 92 Fed. Rep., 1020). (T. D. 24769—G. A. 5468; November 7, 1903.)

**Goods lost overboard after importation.** (See Importation, when complete.)

**Goods of similar description.**

Woolen goods not adapted for or used as dress goods, and not recognized or dealt in as such, are not "of similar character and description" as dress goods, but are dutiable at 55 per cent ad valorem and a per pound rate according to value under the provisions of paragraph 366, act of 1897, as a manufacture in whole or in part of wool. (T. D. 21650—G. A. 4567; October 5, 1899.)

**Goods, unclaimed, notice of sale.** (See Unclaimed goods.)

**Grain bags.** (See Bags.)

**Grain in transit.**

Canadian grain entered for transportation and exportation, storage in nonbonded elevators pending transshipment of.—T. D. 11502 and T. D. 19051 modified. (T. D. 22715; January 10, 1901.)

**Grain in transit**—Continued.

Canadian grain intended for storage in elevators pending exportation to be entered at port of arrival and not forwarded under special transit manifests.—T. D. 22715 approved. (T. D. 22771; January 30, 1901.)

**Grand Connetable Island.**

Consular invoices for shipments of phosphates from, waived. (T. D. 22696; December 31, 1900.)

**Grand Manan.**

Fish caught in waters in vicinity of. (See Fish, herring.)

**Grape barrels, capacity of.** (See Barrels, etc.)**Grapevines.**

Botanical specimens for scientific public collection, free entry of. (T. D. 22532—G. A. 4779; October 8, 1900.)

**Graphic chronometer.** (See Instruments, etc.)**Graphophones—Phonographs.**

Graphophones and phonographs are not musical instruments, and cylinders for the same are not dutiable as parts of musical instruments, but are dutiable according to the components of chief value. Such cylinders, when in chief value of wax, are dutiable under paragraph 448, act of 1897, at the rate of 25 per cent ad valorem. (T. D. 23195—G. A. 4971; July 20, 1901.)

**Grass.** (See Dog grass; Sea grass.)**Grasses or fibrous substances.**

Stems of wheat, unbleached, for funeral decorations, free of duty under paragraph 566, act of 1897, as grasses or fibrous vegetable substances not dressed or manufactured. (T. D. 19255—G. A. 4132; April 19, 1898.)

**Grass seeds.**

The seed of *Zizania aquatica* (wild rice) is not dutiable as "uncleaned rice" under paragraph 232, act of 1897, nor is it dutiable under the provision in paragraph 254 for "seeds of all kinds, not specially provided for," but is free of duty under paragraph 656 as a "grass seed" not specially provided for. (T. D. 22876—G. A. 4887; March 12, 1901.)

**Grease.**

**Enfluerage.** (See Enfluerage grease.)

**For stuffing leather—**

Grease claimed to be free of duty under paragraph 568, act of 1897, as "grease \* \* \* for stuffing or dressing leather \* \* \* fit only for such uses," held to be dutiable at one-half cent per pound under paragraph 279 of said act as wool grease.—Appeal from unpublished decision of Board of General Appraisers, dated November 29, 1899. (T. D. 21840; December 14, 1899.)

**Paints, theatrical.** (See Theatrical grease paints.)

**Sod oil.** (See Sod oil.)

**Wool.** (See Wool grease.)

**Wool, residuum.** (See Residuum, wool grease.)

**Great Britain.**

Products of France imported from Great Britain not included in commercial arrangement with United States. (T. D. 21565—G. A. 4538; August 31, 1899.)

**Great Falls, Mont.**

Port of entry. (T. D. 23844; circular 80, July 7, 1902.)

**Greek-English lexicon.**

Not subject to copyright law. (T. D. 22781; February 5, 1901.)

**Green almonds and cherries in brine.** (See Cherries, etc.)

**Greenbay, Wis.**

Privileges of the immediate-transportation act extended to. (T. D. 22180; circular 55, April 25, 1900.)

**Greenhouse stock.** (See Nursery stock.)

**Green sweet peppers.** (See Peppers.)

**Green willow cuttings.** (See Willow cuttings.)

**Grids, lead.** (See Lead grids.)

**Grindstones.** (See Burrstones.)

**Ground apatite.**

Ground apatite is free of duty under paragraph 477, act of 1897, which provides for "apatite," without qualification or limitation as to condition, and is not dutiable at 20 per cent ad valorem as a nonenumerated manufactured article not specially provided for under section 6 of said act. The process of grinding does not operate to take it out of the free list. When an article is specified in the free list without terms of limitation, such article is exempt from duty irrespective of the condition in which it may be imported, if retaining its commercial designation. (T. D. 21857—G. A. 4613; December 12, 1899.)

**Ground glass bottles.** (See Bottles.)

**Ground olive nuts.** (See Olive nuts, ground.)

**Ground or crushed bones.** (See Bone.)

**Ground sulphide of antimony.** (See Antimony.)

**Ground talc.** (See Talc.)

**Guaiacol carbonate.** (See Medicinal preparations, etc.)

**Guam.**

Drawback law, Guam not foreign country within meaning of. (T. D. 23223; August 7, 1901.)

Exportations from warehouse. (See Warehouse, bonded.)

Mail importations. (See Mails, importations by.)

Merchandise not to be withdrawn from bonded warehouse for exportation to. (T. D. 23367; November 20, 1901.)

**Guarana.**

Guarana, which is prepared from the seeds of *Paullinia sorbilis* by pounding the kernels in a mortar after being softened by soaking in water, and then shaping the resultant mass into sausage-like rolls, which are dried in the sun, and which is not used as a medicine without being first prepared as a powder, extract, or elixir, is exempt from duty under the provision in paragraph 548, act of 1897, for crude drugs not edible, not advanced in value or condition by refining, grinding, or other process, and not specially provided for, and is not dutiable under paragraph 68 as a medicinal preparation.—*Cowl v. United States* (124 Fed. Rep., 475) and *United States v. Merck* (66 *id.*, 251; 13 C. C. A., 432) followed. (T. D. 22782—G. A. 4859; January 30, 1901.)

**Guaranty companies as sureties on custom-house bonds.** (See Bonds.)

**Guatemala.**

Parcels-post convention with, in effect. (T. D. 22733; circular 4, January 17, 1901.)

**Guignet's green.** (See Chrome green.)

**Guipure lace braids.** (See Braids, vegetable fiber.)

**Gum copal.**

Gum copal free of duty under paragraph 548, act of 1897, as a gum resin. (T. D. 19123; March 22, 1898.)

**Gummed paper.** (See Paper, gummed.)

**Gun barrels.** (See Shotgun barrels.)

**Gun blocks.**

Gun blocks not gunstocks partly manufactured.—United States *v.* Windmuller (42 Fed. Rep., 292), *In re* Baldwin (G. A. 1015), and *In re* Vandegrift (G. A. 3339) followed. (T. D. 19128—G. A. 4101; March 17, 1898.)

**Gun, sportsman's.** (See, also, Household effects.)

Guns personal effects under the provisions of paragraph 697, act of 1897. (T. D. 23676; April 18, 1902.)

**Gunny cloth.** (See Paper waste; Waste bagging.)

**Guns.**

Not personal effects. (See Tools of trade, etc., free entry of.)

Personal effects. (See Personal effects.)

Sportsmen's, not household effect. (See Household effects.)

**Guns and pistols, miniature.** (See Pistols and guns, miniature.)

**Guns, parts of.**

Recoil pads are parts of guns, and are dutiable under paragraph 158, act of 1897, at 50 per cent ad valorem. (T. D. 20956—G. A. 4402; March 30, 1899.)

**Gunstocks.**

Blocks for gunstocks dutiable at 35 per cent as "gun blocks planed on both sides," under paragraph 208, act of 1897. (T. D. 20425—G. A. 4317; December 13, 1898.)

**Gut strings.** (See Worm gut, etc.)

**Gutta-percha.**

Gutta-percha which has been reboiled to remove impurities and to render it uniform or homogeneous in texture, but which still contains some impurities, is not dutiable as a manufacture of gutta-percha, but is entitled to free admission under the free-list provision of the act of 1897, under paragraph 570, for "gutta-percha, crude." (T. D. 19528—G. A. 4191; June 16, 1898.)

The article known in commerce as Chatterton's compound, which is made from tar, resin, and gutta-percha, is found to be composed in chief value of gutta-percha, and held to be dutiable under the provision for manufactures of that substance in paragraph 450, act of 1897, at 35 per cent ad valorem, and not as a chemical compound under paragraph 3. (T. D. 22871—G. A. 4882; March 8, 1901.)

## II.

**Habutai white, silk fabric.** (See Woven fabrics of silk in the gum.)

**Hair, bags containing.** (See Bags.)

**Hair, blankets of jute and.** (See Horse blankets.)

**Hair of goat.** (See Goat hair.)

**Hair on Angora goatskins.** (See Goat hair.)

**Hair or hat ornaments.** (See Hat ornaments.)

**Hairpins, silk covered.**

Women's plain base-metal hairpins, wrapped with silk thread, except a small space at the ends, the thread and cost of applying the same constituting the chief element of value, are dutiable at 50 per cent ad valorem under paragraph 391, act of 1897. (T. D. 21921—G. A. 4634; January 12, 1900.)

**Hair press cloth.**

Hair press cloth, to come within the provisions of paragraph 431, act of 1897, must be made of the same material as that covered by the other textiles included in that schedule, to wit, horse hair or the like.—An article made from camel's hair and used as a press cloth is not included in paragraph 431, but, being a manufacture of wool, as defined by paragraphs 351 and 383, is assessable under paragraph 366. (T. D. 21200—G. A. 4448; May 29, 1899.)

**Hair, squirrel.** (See Squirrel hair.)**Hair wash.** (See Tea cake.)**Halibut.** (See Fish.)**Hall mark, Goldsmith's.** (See Marking of imported goods.)**Halters.** (See Saddlery.)**Halved lemons and oranges in brine.** (See Lemons; Oranges in brine.)**Hammers, pianoforte.** (See Pianoforte hammers.)**Handkerchiefs.** (See, also, Drawnwork; Invoice and dutiable value.)

Denying application to discontinue suits involving dutiable classification of initial hemstitched handkerchiefs without the filing of returns of Board of General Appraisers. (T. D. 19040; March 3, 1898.)

"Embroidered handkerchiefs," appearing in paragraph 276, act of 1894, is a descriptive term and not a commercial or trade designation. (T. D. 20580; January 23, 1899.)

Handkerchiefs of cotton or other vegetable fiber, which are hemstitched or imitation hemstitched, with only an initial letter embroidered thereon, are dutiable, if imported or withdrawn from warehouse under the act of 1890, at 50 per cent ad valorem under paragraph 349 of that act, and if imported or withdrawn after August 28, 1894, at 40 per cent ad valorem under paragraph 258 of said act, under G. A. 2301 and G. A. 3432, affirmed by the United States circuit courts of appeals for the second and third circuits in the suits, respectively, of *United States v. Harden* and *United States v. Jonas*, 63 Fed. Rep., 182, and 83 Fed. Rep., 167. (T. D. 19068—G. A. 4088; March 7, 1898.)

Initial hemstitched handkerchiefs, classified as "embroidered and hemstitched handkerchiefs," dutiable as handkerchiefs under paragraph 349, act of 1890. (T. D. 18895; January 31, 1898.)

Linen squares for. (See Linen squares.)

Unfinished. (See Flax squares.)

White revered and hemstitched handkerchiefs, composed of cotton or other vegetable fiber, and ornamented with a single row of fancy stitching of the style called "featherstitch," in the nature of embroidery, are dutiable as embroidered handkerchiefs under paragraph 276, act of 1894, the term "embroidered handkerchiefs" in that paragraph being descriptive and not a commercial or trade designation.—*Field v. United States*, 90 Fed. Rep., 412, affirming *In re Field*, G. A. 3531, and *Carson v. Nixon*, 90 Fed. Rep., 409, followed; *In re Field*, G. A. 3091, approved. (T. D. 20660—G. A. 4351; January 30, 1899.)

Silk printed goods not dutiable as. (T. D. 22829—G. A. 4870; February 15, 1901.)

**Handles, cork, for pyrographic apparatus.** (See Cork pyrographic apparatus.)**Handmade printing paper.** (See Paper.)**Hand sewing needles, pointed with vaccine virus.** (See Needles.)**Hard rubber for mouthpieces of pipes.** (See Smokers' articles.)

**Harmonicas as toys.** (See, also, Musical instruments.)

Harmonicas of the kind chiefly used for the amusement of children dutiable as toys at the rate of 35 per cent ad valorem under paragraph 418, act of 1897, and not as musical instruments. (T. D. 21981; February 7, 1900.)

Harmonicas, jew's-harps, music boxes, and magic lanterns, when intended for the amusement of children, and chiefly used as such, are toys and are not assessable as musical or optical instruments.—*Borgfeldt v. United States* (105 Fed. Rep., 1005) followed. (T. D. 22096—G. A. 4679; March 19, 1900.)

Harmonicas: No appeal from decision of the Board of General Appraisers (G. A. 4679) as to classification of certain classes of harmonicas as toys. (T. D. 22105; March 26, 1900.)

**Harness.** (See Saddlery.)**Hatbands or hat trimmings not galloons.** (See Cotton, galloons.)**Hat braids.**

Braids suitable for making or ornamenting hats, bonnets, or hoods, composed wholly of dyed chip and fancifully plaited straw, are dutiable at 20 per cent ad valorem under paragraph 409, act of 1897, it being held that straw, when simply cleansed, split into narrow strips, and plaited, is "in its natural form and structure," as contradistinguished from "separated fibers" or fine filament from which the nonfibrous constituents have been removed. (T. D. 21861—G. A. 4617; December 19, 1899.)

**Hat braids and laces of horsehair, and beads and spangles.**

1. Braids and laces composed of horsehair, and glass or gelatin beads or spangles, horsehair being an essential component material and conspicuous feature, suitable for making or trimming hats, bonnets, and other articles of wearing apparel, are dutiable at 50 cents per pound and 60 per cent ad valorem under the provisions of paragraphs 371 and 383, act of 1897, and not, as claimed, at 60 per cent ad valorem under paragraph 408 of said act. 2. Braids and laces composed wholly of horsehair, and braids and laces composed of horsehair, silk, and other substances, silk chief value, but horsehair an essential and conspicuous feature, and all of which articles are designed and suitable for use in making or trimming hats, bonnets, and other articles of wearing apparel, are dutiable at 50 cents per pound and 60 per cent ad valorem under said paragraph and act and not at 15 per cent, 20 per cent, 50 per cent, or 60 per cent ad valorem, as claimed. 3. Braids composed variously of silk and hemp, silk and cotton, silk and chip and grass, silk chief value, and which are suitable for making or ornamenting hats, bonnets, and other articles, are dutiable under the provision for braids in paragraph 390 of said act and not at 20 per cent ad valorem, 30 per cent ad valorem, or 60 per cent ad valorem, or the other rates claimed. 4. Braids and laces composed of cotton or other vegetable fiber, and of chip, straw, and grass, cotton or other vegetable fiber being the component material of chief value, and which are intended for making or ornamenting hats, bonnets, or other articles, are dutiable at 60 per cent ad valorem under the provision for braids in paragraph 339 of said act and not at 20 per cent, 30 per cent, or 45 per cent ad valorem, or other rates, as claimed. (See G. A. 625, G. A. 651, G. A. 1131, G. A. 1230, G. A. 1489, G. A. 3509, G. A. 3675, and G. A. 3938.)—SOMERVILLE, General Appraiser, dissenting, holds as follows: 1. That horsehair is not wool, within the meaning of paragraph 383, act of 1897, the question having been already twice so decided.—*In re Yuen Wa* (G. A. 3947), and *In re Knox* (G. A. 4605), based on *Hermann v. Robertson* (41 Fed. Rep., 881), affirmed in 152 U. S. 521 (14 Sup.

**Hat braids and laces of horsehair, and beads and spangles—Continued.**

Ct. Rep., 686). 2. That the goods returned as spangled wool trimmings and horsehair braids are dutiable under paragraph 408 at 60 per cent ad valorem as trimmings not specially provided for, "composed wholly or in part of beads or spangles, \* \* \* but not composed in part of wool," rather than under paragraph 371 as braids and trimmings in part of wool. 3. That braids made of silk and horsehair, silk chief value, are classifiable under paragraph 390 as "braids made of silk," dutiable at 60 per cent, rather than under paragraph 371 as braids having wool as a component material. 4. Sound practice requires that the Board of Classification should not consolidate in a single decision the separate protests of different importers covering different kinds of goods, the classification of which depends on distinct questions of fact and principles of law. 5. That braids made wholly or in chief value of horsehair, and not specially provided for, are dutiable at the same rate as like articles made of wool, the hair of the sheep, camel, goat, or alpaca, when similar in quality, texture, or the use to which they may be applied, for the reason that they are nonenumerated manufactured articles.—*Arthur v. Fox* (108 U. S., 125) followed. (T. D. 22843—G. A. 4876; February 25, 1901.)

**Hat crowns or bodies.**

Hat bodies of straw free of duty as manufactures composed of straw suitable for making hats, under paragraph 518, act of 1890. (T. D. 21465; August 5, 1899.)

**Hat leather.**

Hat leathers, similar to those covered by G. A. 2904, dutiable at 35 per cent ad valorem under paragraph 450, act of 1897, as manufactures of leather. (T. D. 19417—G. A. 4156; May 26, 1898.)

**Hat ornaments.** (See, also, Pins and hat ornaments.)

Articles used by women as hair or hat ornaments, and which are composed of a hairpin of black horn surmounted with an imitation of large butterflies made of metallic spangles in imitation of gold, small bits of bird feathers, small iron wire and silk chenille, tape, and thread, the spangles being the component material of chief value, are dutiable at 60 per cent ad valorem under the provisions of paragraph 408, act of 1897, and not at 50 per cent under paragraph 405 of said act. (T. D. 23261—G. A. 4987; September 3, 1901.)

**Hat tips.** (See Cotton nets or nettings.)**Hats and bonnets, trimmed.** (See, also, Fur hats, trimmed.)

Hats, bonnets, and hoods, the bodies of which are composed wholly either of straw, chip, grass, palm leaf, willow, osier, or rattan, or of which a combination of these substances or any of them is the component material of chief value, are, if trimmed, dutiable at 50 per cent ad valorem under paragraph 429, act of 1897, irrespective of the value of the trimming as compared with the value of the article without the trimming. Hats, bonnets, and hoods of which other substances than straw, chip, grass, palm leaf, willow, osier, or rattan are the component materials of chief value, whether trimmed or not, are dutiable under the appropriate provisions for wearing apparel according to their component material. (T. D. 21502—G. A. 4525; August 12, 1899.)

**Hats and caps.** (See Caps.)**Hats, fur, trimmed.** (See Fur hats, trimmed.)**Hats, Mexican, straw.** (See Straw hats.)**Hats, miners', of wool.** (See Miners' hats, etc.)**Hats, miniature, Mexican.** (See Miniature hats, etc.)

**Hats of wool and fur.** (See, also, Fur hats, trimmed.)

Ladies' hats of wool and fur, fur chief value, are dutiable under paragraph 432, act of 1897, as ladies' hats of fur, and not under paragraph 370 as wearing apparel composed wholly or in part of wool.—The proviso to paragraph 391, governing the classification of manufactures of wool, can operate at most only upon the provisions of the silk schedule, and does not affect the above-mentioned merchandise.—*In re Darlington*, G. A. 2746, and *In re Benjamin*, G. A. 4411, followed. (T. D. 21652—G. A. 4569; October 5, 1899. T. D. 21722; November 1, 1899.)

**Hats, Panama straw.**

Men's hats composed of plaited straw—known as Panama hats—simply trimmed inside with a stitched leather sweat band, complete and ready for use, as usually worn without an outer crown band or other trimming, are dutiable at 50 per cent ad valorem under the provision for "trimmed hats," in paragraph 409, act of 1897, and not at 35 per cent ad valorem under the same paragraph and act, as claimed. (T. D. 22727—G. A. 4841; January 15, 1901.)

**Hats, paper, varnished.** (See Paper hats, varnished.)**Hats, sweat bands for.** (See Sweat bands for hats.)**Havana, Cuba, French brandy from.** (See Reciprocity, France.)**Hawaii.** (See, also, Mails, importations by.)

Articles sent by United States forces stationed on the Hawaiian Islands treated as subject to President's order of November 4, 1899. (T. D. 21846; December 18, 1899.)

Board of general appraisers, jurisdiction over imports from. (See Board of General Appraisers, jurisdiction.)

Customs ports. (T. D. 22249; circular 75, May 25, 1900.)

Hawaiian trade. (T. D. 19811; circular 151, August 4, 1898.)

**Act of April 30, 1900, when in effect—**

Act of April 30, 1900 (Hawaiian act), took effect, so far as its customs provisions are concerned, June 14, 1900. (T. D. 22197; May 2, 1900.)

**Annexation—**

Annexation of, to the United States. (T. D. 19668; circular 139, July 16, 1898.)

**Bonds, sureties—**

Chinese citizens of the United States, residents of Hawaii, may be accepted as sureties on customs bonds. (T. D. 22776; February 2, 1901.)

**Consular certificates—**

Consular certificate prescribed in article 363, Customs Regulations of 1892, required to be produced at time of entry of merchandise imported from Hawaii under the Hawaiian reciprocity treaty, or if failure to so produce the certificate is shown to be due to some unavoidable cause beyond the control of the importer, a bond may be accepted for the production thereof within a reasonable time thereafter. (T. D. 21415; July 22, 1899.)

Consular certificates not required for goods shipped from the United States to Hawaii. (T. D. 22289; June 15, 1900.)

**Drawback.** (See Drawback, Hawaii.)**Continuous voyage—Through invoice—**

Where merchandise is invoiced at Glasgow, Scotland, for Honolulu, H. I., via New York, and such invoice is certified before a consul of the Hawaiian Republic, and not before a United States consul, the entire voyage from Glasgow to Honolulu is to be treated as one transaction, and the importation is to be deemed as made from Scotland into Honolulu. The mere landing of the goods at New York, in bond, to await transshipment in a vessel bound for



**Hawaii—Continued.****Continuous voyage—Through invoice—Continued.**

Honolulu, does not constitute an importation into New York. The jurisdiction of the Board of Classification extends to the determination of the question whether merchandise that has been brought into a port of the United States comes from a foreign country or from another United States port; but, if the Board finds the latter alternative to be true, it must dismiss the case for want of jurisdiction. — FISCHER, G. A., dissenting on question of jurisdiction. (T. D. 23588—G. A. 5097; March 11, 1902.)

**Disinfection of hides—**

Disinfection of hides of neat cattle, Treasury regulations applicable to. (T. D. 23546; February 27, 1902.)

**Forwarding goods under T. and E. entry—**

Goods destined for Hawaii or Porto Rico, via two ports in the United States, may be forwarded under a transportation and exportation entry. Warehouse and transportation the proper form of entry for such goods not passing through the United States.—Merchandise destined for Honolulu may be forwarded under an immediate-transportation entry.—T. D. 24445 amplified. (T. D. 24461; June 2, 1903.)

**Imports—**

Imports into Hawaii; jurisdiction of Board of General Appraisers. (See Board of General Appraisers, jurisdiction.)

On and after June 14, 1900, goods imported into Hawaii will be dutiable at rates imposed by tariff laws of the United States. (T. D. 22243; May 23, 1900.)

1. The joint resolution of Congress of July 7, 1898, provided for the annexation of the Hawaiian Islands to the United States, and declared that "until legislation shall be enacted extending the United States customs laws and regulations to the Hawaiian Islands the existing customs relations of the Hawaiian Islands with the United States and other countries shall remain unchanged." Duties were accordingly assessed under the Dingley tariff act upon goods brought from Honolulu to New York on April 26, 1900, against the protest of the importers claiming free entry on the ground that the Hawaiian Islands had become part of the territory of the United States by virtue of the joint resolution.
2. Whether the Constitution extends *ex proprio rigore*, with all its limitations, to newly acquired territory not yet admitted as a State, or whether the power of Congress over the territories is general and plenary to make such rules and regulations as it may see fit, subject only to constitutional limitations in favor of personal rights, *quære*.
3. Whether newly acquired territory remains a foreign country for tariff purposes until Congress, by special legislation, extends the tariff and revenue laws over it, and establishes collection districts therein, *quære*.
4. *It seems* that upon these points the opinions of the courts and of jurists are in conflict, if not in inextricable confusion.
5. It is a well-settled principle that a court should not pronounce an act of Congress unconstitutional unless its incompatibility with the Constitution is clear, decided, and inevitable.
6. The protest of the importers claimed the unconstitutionality of legislation continuing in force tariff duties between the Hawaiian Islands and the United States as being in violation of those clauses of the Constitution which provide (a) that duties shall be uniform throughout the United States; (b) that no tax shall be laid on articles exported from any State.
7. *Held* that, in view of the before-mentioned considerations, the protest should be overruled, the question being deemed one of sufficient importance to require the determination of the Supreme Court. (T. D. 22400—G. A. 4735; July 27, 1900.)

**Hawaii**—Continued.**Permits**—

Permits required for reptiles entered at Hawaiian ports.—No permits issued for poisonous snakes of any kind. (T. D. 23757; May 27, 1902.)

**Ports**—

Lahaina, island of Maui, and Koloa, island of Kauai, designated subports of entry and delivery. (T. D. 22953; April 10, 1901.)

**Reptiles.** (See Hawaii, permits.)**Scrap iron from**—

Protest dismissed for want of jurisdiction; FISCHER (G. A.) dissenting. (T. D. 23560—G. A. 5092; March 1, 1902.)

**Withdrawal from warehouse**—

Goods exported from the United States and warehoused in Hawaii before June 14, 1900, subject, on withdrawal on or after that date, to the tariff laws of the United States. (T. D. 22283; June 13, 1900.)

**Hawser (wire) and reel.** (See Wire hawser and reel.)**Head-money tax, jurisdiction.** (See Board of General Appraisers, jurisdiction.)**Heads of animals.** (See Animals, heads of.)**Head tax, collectors' accounts.** (See Accounts.)**Hektograph copies of invoices.** (See Invoices.)**Heddles, wire.** (See Wire heddles.)**Heliographs.** (See, also, Portfolios.)

Heliographic prints free of duty as photographs under paragraph 503, act of 1897, when imported for societies. (T. D. 19899—G. A. 4229; August 11, 1898.)

Heliographic prints not classifiable as photographs under act of 1897.—Decision of the Board of General Appraisers, G. A. 4229, to be disregarded. (T. D. 19993; September 3, 1898.)

**Hematite ore.** (See, also, Color, crude.)

Hematite ore, being an iron ore, is dutiable under paragraph 121, act of 1897, at the rate of 40 cents per ton. Such ore, even if a pigment or color, is more specifically provided for in paragraph 121, which covers iron ore without limitation or qualification.—*Francklyn v. United States* (119 Fed. Rep., 470) followed; G. A. 4655 (T. D. 22005) overruled. (T. D. 24189—G. A. 5267; January 26, 1903.)

Hematite ore, extensively imported and used as a crude pigment, dutiable at the rate of 30 per cent ad valorem under paragraph 58, act of 1897. (T. D. 24816; December 8, 1903.)

**Hemp braids.** (See Braids.)**Hemp, Indian, alcoholic tincture of.**

*Cannabis indica*, a purely liquid alcoholic tincture of Indian hemp, used by homeopathic physicians as a medicine, is dutiable under paragraph 67, act of 1897, covering "medicinal preparations containing alcohol," and not under paragraph 2 of said act, relating to "alcoholic compounds."—*In re Boericke*, G. A. 5021 (T. D. 23354), distinguished. (T. D. 24868—G. A. 5525; December 31, 1903.)

**Hemp, New Zealand.**

New Zealand hemp, so called, is not the hemp of commerce, and is not dutiable as hemp under the provisions of paragraph 327, act of 1897. Such merchandise, being crude and unmanufactured, is entitled to free entry under the provisions of paragraph 566.—T. D. 818 and T. D. 9464 cited and followed. (T. D. 24845—G. A. 5511; December 17, 1903.)

**Hemstitched handkerchiefs.** (See Handkerchiefs.)

**Hennessy brandy, gauge of.** (See Gauge of bottles, etc.)

**Hensel's tonicum.**

Hensel's tonicum, a medicinal preparation containing alcohol, dutiable at 55 cents per pound under paragraph 67, act of 1897. (T. D. 19456—G. A. 4173; June 2, 1898.)

**Herbs in alcohol.** (See, also, Alcoholic compound.)

Herbs in alcohol, being articles manufactured by uniting or combining two elements or ingredients, are alcoholic compounds, and as such are dutiable under paragraph 2, act of 1897. Such articles are not dutiable as drugs advanced, nor as unenumerated manufactured articles, for, being advanced by manufacture in combining two elements or ingredients, they are compounds, and as they contain alcohol, they are specially provided for in paragraph 2.—G. A. 4327 overruled. (T. D. 23354—G. A. 5021; November 9, 1901.)

**Heron plumes, crude.** (See Feathers.)

**Herringbone braids.** (See Braids.)

**Herring-box shooks.** (See Shooks.)

**Herrings.** (See Fish.)

**Hide cuttings.**

Cattle tails free of duty as. (T. D. 19139—G. A. 4112; March 22, 1898.)

**Hides.** (See, also, Abattoir hides; Calfskins and hides; Disinfection.)

Appraisement of hides, method of.—Additional duty under section 32, act of 1897, not to be levied if advance in value is due solely to shrinkage after shipment. (T. D. 23481; January 25, 1902.)

Consular officers to refuse certification of invoices of hides coming from districts in which anthrax exists, and of invoices of hides stored during prevalence of the disease. (T. D. 18896; January 31, 1898.)

Hawaii being part of the United States, regulations of the Treasury Department regarding disinfection of hides are applicable to that Territory. (T. D. 23546; February 27, 1902.)

Hides imported from Mexico to be tagged with tags supplied by the Live Stock Sanitary Board of Arizona as a means of identifying foreign hides and detecting smuggling. (T. D. 18878; January 26, 1898.)

Hides of American cattle, the growth of the United States, held dutiable under paragraph 437, act of 1897, as "hides of cattle," etc., and not free under paragraph 493, where the cattle had been exported from this country alive, slaughtered in England, and the hides reimported after being salted and disinfected. (T. D. 19130—G. A. 4103; March 17, 1898.)

Hides of East Indian buffalo dutiable as cattle hides at 15 per cent ad valorem under paragraph 437, act of 1897. (T. D. 20276—G. A. 4305; October 31, 1898.)

Hides for Porto Rico. (See Porto Rico, neat cattle.)

Hides of neat cattle from Russia. (See Disinfection of hides, etc.)

Hides, raw or uncured, from Colombia. (See Coffee, raw or uncured hides, etc.)

Horsehides held free of duty under paragraph 664, act of 1897. (T. D. 18871—G. A. 4068; January 19, 1898.)

Nicaraguan hides. (See Disinfection of hides, etc.)

**Hides and skins indiscriminately mixed.** (See Mixed importations.)

**Hides of cattle, limed.**

Hides of cattle, which have been subjected to the process of liming, so as to remove the hair, are commercially known as raw or uncured hides of cattle, and are subject to classification as such at 15 per cent ad valorem under para-

**Hides of cattle, limed—Continued.**

graph 437, act of 1897, and not as "leather \* \* \* not specially provided for" at 20 per cent ad valorem under paragraph 438, nor as "hides not specially provided for" under paragraph 664 of the free list. (T. D. 21657—G. A. 4574; October 10, 1899.)

**Hieng fong essence.** (See Trade-marks.)**Hinoki mats and baskets.**

Hinoki mats and baskets dutiable as manufactures of wood. (T. D. 20325—G. A. 4307; November 11, 1898.)

**Hippopotamus teeth.** (See Ivory.)**Hoe blades.** (See Forgings.)**Hogansburg, N. Y.**

Quarantine station for inspection of animals. (T. D. 22567; October 27, 1900.)

**Hogs.** (See Animals; Swine.)**Hogskins, pieces of.**

Pieces of hogskins not treated in any manner are entitled to free entry as glue stock under paragraph 572. (T. D. 24802—G. A. 5488; November 21, 1903.)

**Holland sugar.** (See Countervailing duty; Sugar.)**Hollands.** (See Cotton.)**Hollow copper rollers.**

Hollow copper rollers held not to be dutiable as pipes, but as manufactures of metal not specially provided for.—*Stover Bicycle Company v. United States* (56 Fed. Rep., 1023; 16 C. C. A., 683) distinguished. (T. D. 21656—G. A. 4573; October 9, 1899.)

**Holly cuttings.**

The provision in paragraph 252, act of 1897, for "stocks, *cuttings*, and seedlings of all fruit and ornamental trees," etc., includes only articles to be used for purposes of propagation. Cuttings of holly, with the leaves and berries attached, are not properly subject to classification under said paragraph 252, or as "wood" under paragraph 198, or as "woods" under paragraph 700, but as "vegetable substances, crude or unmanufactured," under paragraph 617.—*Dodge v. United States* (84 Fed. Rep., 449; 28 C. C. A., 152) distinguished. (T. D. 23665—G. A. 5122; April 12, 1902.)

**Holly, English, whip handles.** (See Carriage whips.)**Holy water from Lourdes.**

Holy water, so called, from the well or spring of Lourdes, which is not used as a beverage, but is taken in very small quantities on account of its supposed miraculous healing effects, is not mineral water within the meaning of paragraph 301, act of 1897, and accordingly is not dutiable as such under said paragraph, but is free of duty under paragraph 614 of said act, covering "crude minerals."—*United States v. Buffalo Natural Gas Fuel Company* (172 U. S., 339; 19 Sup. Ct. Rep., 200) applied. (T. D. 23933—G. A. 5192; August 12, 1902.)

**Homatropin hydrobromate.**

Homatropin hydrobromate dutiable at 50 cents per pound under paragraph 74, act of 1890, as a medicinal preparation in which alcohol is used. (T. D. 20052; September 15, 1898.)

**Homeopathic tincture—*Cannabis indica*.** (See Hemp, Indian, alcoholic tincture of.)**Honestones.** (See Marble polishers.)

**Honey.**

Twelve pounds of comb honey equivalent of one gallon of strained honey. (T. D. 20307; November 15, 1898.)

**Honiton braids.** (See Braids.)**Honolulu.** (See, also, Cording and sealing; Hawaii.)

Privileges of immediate transportation act extended to. (T. D. 22832; circular 16, February 23, 1901.)

**Hooks, collet.** (See Collets or collet hooks.)**Hooks imported without eyes.**

Hooks imported without eyes are dutiable under the provisions of paragraph 180, act of 1897. The language of the paragraph in providing for "hooks and eyes" does not limit its operation to importations including both articles, but includes either if separately imported. The provision must be taken distributively so as to cover all articles within the description.—*Marvel v. Merritt* (116 U. S., 11) cited and followed. (T. D. 23517—G. A. 5075; February 5, 1902.)

**Hoop and flag poles.** (See Poles.)**Hop cloth.** (See Jute fabrics.)**Horn strips.**

Polished horn strips, ready and completed for use as bones or stays for ladies' dresses, are free of duty under paragraph 577, act of 1897.—*Borgfeldt v. Erhardt* (41 Fed. Rep., 102) followed. (T. D. 19484—G. A. 4178; June 11, 1898.)

**Horse bandages.** (See Saddlery.)**Horse blankets.**

Horse blankets composed of jute, cattle hair, and cotton, jute chief value, but cattle hair an important and conspicuous constituent, fashioned to conform to the shape of the animal, and the edges or borders of which are secured by cotton braid, the articles being designed expressly to be worn in the stable or on cars or in vessels during transportation, and which are generally designated in trade as horse blankets and known by dealers variously as "jute horse blankets," "jute blankets," "Yorkshire blankets," "shipping blankets," and as "jute rugs," are dutiable at 22 cents per pound and 30 per cent ad valorem under the provision in paragraph 367, act of 1897, for "blankets \* \* \* composed wholly or in part of wool," and not at 45 per cent ad valorem under paragraph 347 or 447, nor 20 per cent ad valorem under section 6 of said act.—*SOMERVILLE*, General Appraiser, dissenting, holds as follows: That the merchandise should have been classified, as claimed in the protest, as dutiable at the rate of 45 per cent ad valorem under paragraph 347, act of 1897, as manufactures in chief value of vegetable fiber, for the reason (1) that the articles are not "blankets" within the meaning of that word as used in paragraph 367, and (2) that cow or cattle hair is not included within the definition of "wool" in paragraph 383, which is limited to "wool or hair of the sheep, camel, goat, alpaca, or other animal," the expression "other animal" being construed to embrace only animals that are *ejusdem generis* with the other animals designated—that is, wool-bearing animals. (T. D. 22985—G. A. 4913; April 19, 1901.)

Horse blankets composed in part of wool are dutiable under the specific designation of blankets in paragraph 367, act of 1897, and not dutiable under the provisions of paragraph 447 for saddlery and parts thereof. (T. D. 24701—G. A. 5431; September 30, 1903.)

**Horse blankets and couch covers.** (See Cotton blankets and couch covers.)

**Horses exported via highway into Canada.**

Where one drives a horse over the highway from the United States into Canada, and subsequently the horse is reimported, it is not necessary for the importer to furnish a certificate of exportation of the horse in accordance with article 484 of the general Treasury regulations of 1899.—The provisions of the Treasury regulations are adapted only to the regular and usual course of business, and do not apply to cases where it is not in the power of the importer to comply with their requirements. (T. D. 24035—G. A. 5219; October 29, 1902.)

**Horsehair and cotton mattresses.**

Horsehair and cotton mattresses dutiable as nonenumerated articles at 20 per cent ad valorem under section 6, act of 1897. Principle of decision of Board of General Appraisers, G. A. 4605, not to be applied to any other class of goods. (T. D. 21841; December 14, 1899.)

**Horsehair and metal sieves.** (See Sieves.)**Horsehair braids and laces.** (See Braids; Hat braids and laces of horsehair.)**Horsehair hats.** (See Miniature hats.)**Horsehair mattresses.**

Manufactures composed wholly or in part of horsehair are not dutiable by reason of such hair component as manufactures of wool, under the act of 1897, hair of the horse not being hair of the kind mentioned in paragraph 383 of said act, which defines the word "wool" as used in connection with manufactured articles, the horse not belonging to the class of animals described therein.—Mattresses composed of horsehair and cotton, horsehair chief value, are not specially provided for in the act of 1897, and are, therefore, dutiable as unenumerated manufactured articles under section 6 (*ib.*) at 20 per cent ad valorem.—Mattresses composed of steel, wood, cotton, and horsehair, horsehair chief value, are specially provided for in paragraph 193 (*ib.*) as "articles or wares not specially provided for, \* \* \* composed \* \* \* in part of \* \* \* steel, \* \* \* wholly manufactured," at 45 per cent ad valorem.—*Hartranft v. Sheppard* (125 U. S., 337); *Seeberger v. Schlesinger* (152 *id.*, 581); *Herman v. Robertson* (41 Fed. Rep., 881); *In re Wa* (G. A. 3947) and *In re Groedel* (G. A. 4595) followed. (T. D. 21786—G. A. 4605; November 21, 1899.)

**Horsehair trimmings, spangled.**

Horsehair is not wool within the meaning of paragraph 383, act of 1897, where "wool" is defined as including "wool or hair of the sheep, camel, goat, alpaca, or other animal."—Trimmings of horsehair, spangled, are dutiable under paragraph 408, act of 1897, as "articles not specially provided for, \* \* \* composed \* \* \* in part of \* \* \* spangles," and not under paragraph 371 of said act as "trimmings \* \* \* of which wool is a component material."—*Veit v. United States* (121 Fed. Rep., 205) followed; *In re Veit*, G. A. 4876 (T. D. 22843) reversed. (T. D. 24639—G. A. 5411; August 21, 1903.)

**Horse pistols.**

Horse pistols, although of antique pattern and unfit for use as pistols, are dutiable as side arms under paragraph 154, act of 1897, at the rate of 35 per cent ad valorem.—Where articles answer the tariff description, and have not lost their identity as such, although old and unfit for their normal use, they are dutiable thereunder.—*Downing v. United States* (116 Fed. Rep., 779; C. C. A., 122 *id.*, 445), and G. A. 5369 (T. D. 24549), and G. A. 5399 (T. D. 24606) cited and followed. (T. D. 24621—G. A. 5404; August 10, 1903.)

**Horses and cattle of immigrants.** (See, also, Veterinary inspection.)

Only such animals as are used by immigrants for the purpose of moving family and effects are free of duty under paragraph 474, act of 1897. No law for free entry of immigrants' effects as such. (T. D. 21308; June 27, 1899.)

**Horses as household effects.** (See Household effects.)

**Horses, breeding.** (See Animals.)

**Horses, race.** (See Race horses.)

**Hose.** (See Bicycle leggings or hose.)

**Hosiery.** (See, also, Charges.)

Average or assortment price of hosiery: Officers of the customs to conform to ordinary commercial usage as to average price of hosiery, in assessment of duty thereon, pending consideration of question of legitimacy of invoices so exhibiting prices. (T. D. 18809; January 14, 1898.)

Cotton hosiery having a number of fancy perpendicular narrow stripes in various colored threads, woven or stitched therein with a sewing machine or similar means, and which resemble embroidery, are not in fact embroidered. Hosiery which has embroidered thereon with a needle on either side a single fancy stripe in various colored threads, terminating at the top in an arrow point or similar design and separating toward the heel and toe, is "clocked" within the meaning of the tariff act. All these articles, being composed of cotton or other vegetable fiber and selvaged, fashioned, narrowed, etc., are dutiable at the compound rates provided in paragraph 318, act of 1897, and not at 60 per cent ad valorem as "embroidered wearing apparel" under paragraph 339 of that act. (T. D. 22268—G. A. 4715; June 1, 1900.)

Cotton stockings, hose or half hose, which are selvaged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, and which are more or less elaborately embroidered with silk or vegetable fiber threads by hand or machinery, are dutiable according to value at the compound rates provided in paragraph 318 of the act of 1897, and not at 60 per cent ad valorem (as returned by the appraiser) under paragraph 339 of said act, such being in accordance with the doctrine of G. A. 2719, to the effect that such compound rate is more specific, and, owing to the invoice value, is a higher rate than 60 per cent ad valorem. If, on the contrary, however, the latter rate were the higher one, the goods would be dutiable at such rate. (T. D. 22357—G. A. 4721; July 12, 1900.)

Custom of invoicing cotton hosiery at an average or all-round price recognized, and separate returns for various sizes of hosiery not required. (T. D. 18815; January 17, 1898.)

Embroidered cotton hosiery, other than clocked hosiery, dutiable as embroidered wearing apparel under paragraph 339, act of 1897. All clocking is embroidery, but all embroidery is not clocking. (T. D. 19080; March 12, 1898.)

Men's cotton hose or half hose, made either of woven or knitted material, so fashioned by cutting and seam stitching as to resemble full-fashioned hose, except the top portion, which is made of knitted material joined together by a blind seam and stitched to the body of the hose, are dutiable at 30 per cent ad valorem under paragraph 317, act of 1897, and not under paragraph 318 of said act. (T. D. 22007—G. A. 4657; February 9, 1900.)

**Hospital, apparatus for.** (See Instruments, philosophical and scientific; Surgical appliances for hospitals.)

**Household effects.** (See, also, Bicycles; Consular invoices.)

Automobiles as. (See Automobiles.)

Liquidation of entry of, with assessment of duty, can not be disturbed in absence of clerical error, under act of June 8, 1896. (T. D. 20713; February 20, 1899.)

Material not made up into house furnishings not free as household effects. (T. D. 20623; January 27, 1899.)

**Household effects—Continued.****Bequests—**

A bequest of household effects from relatives abroad to a person in the United States not free of duty, although the beneficiary may have lived abroad and in association with such relatives. (T. D. 21883; December 27, 1899.)

**Bicycles—**

Bicycles in use abroad one year or more free as household effects under paragraph 504, act of 1897. (T. D. 18937; February 9, 1898.)

Free entry of, as household effects. (T. D. 19365; May 20, 1898.)

**Cow and calf—**

Cow and calf are household effects under the provisions of paragraph 504, act of 1897. (T. D. 22565; October 25, 1900.)

**Declarations for—**

Emigrant's declarations as to household effects may be taken before officer of the customs, or Canadian justice of the peace, or notary public, and the word "abroad" is to appear in such declarations. (T. D. 20182; October 17, 1898.)

Form of invoice and declaration of household effects to be executed before notaries public provided with seals and justices of the peace with certificates of court. (T. D. 19009; February 25, 1898.)

None but owner can subscribe to oath or declaration, but effects may be delivered to consignee on bond to produce owner's oath. (T. D. 22024; February 20, 1900.)

**Guns, pistols, fishing rods, etc.—**

Guns, pistols, fishing rods, etc., free of duty as household effects under restrictions contained in paragraph 504, act of 1897. (T. D. 24679; September 23, 1903.)

**Horses—**

Horses which had been used abroad by importer as family carriage horses for three years before bringing them to the United States free of duty under decision of United States Supreme Court in *Arthur v. Morgan*, 112 U. S., 495. (T. D. 18781; January 10, 1898.)

**Invoices—**

Invoices not required for household effects in use abroad not less than one year.

If of domestic origin, used abroad less than one year, and valued at over \$100, consular declaration necessary. If of domestic origin and returned as household effects in use abroad one year or more, no consular declaration or invoice necessary. (T. D. 21605; September 19, 1898.)

Tools of trade of immigrants, signing of invoices. (See Invoices.)

**Oaths on entry of. (See Oath.)****Sleigh—**

A sleigh a household effect under principle contained in T. D. 16730. (T. D. 20523; January 12, 1899.)

**Sportsman's gun not—**

Sportsman's gun in a case not "usual and reasonable furniture," or similar thereto, within meaning of paragraph 504, act of 1897, and therefore not entitled to free entry as a household effect. (T. D. 19293; April 29, 1898.)

**Synopsis of rulings—**

1. In the case of household effects accompanying the passenger such effects must be examined by the proper officer of the customs, and after exacting the oath prescribed in paragraph 5 all nondutiable articles may be passed without entry. Duty should be collected, without requiring regular entry, upon all dutiable



**Household effects—Continued.****Synopsis of rulings—Continued.**

articles found among the passengers' effects, a receipt given on Cat. No. 1012 for the amount paid, and a daily report made to the collector on Cat. No. 1013, this report to be treated in the collectors' accounts as an informal entry.

2. Articles subject to duty found among the household effects of a person arriving in the United States which were not, at the time of making entry for such effects, mentioned to the collector before whom the entry was made, by the person making entry, are forfeitable, and the owner is liable to a penalty of treble the value of the dutiable articles. (Section 2802, Revised Statutes; T. D. 7344.)

3. In all cases where household effects do not accompany the owner, entry must be made on Form Catalogue No. 611, and be properly stamped under the war-revenue act of June 13, 1898.

4. Household effects are defined as articles which pertain to a person as a householder or to a family as a household, but do not include articles used in professional or business pursuits. (Arthur v. Morgan, 112 U. S., 495; T. D. 8968, 13899, 14466.)

5. No person but the owner can make declaration for household effects. (T. D. 17116, 22024.)

6. In all cases where the value of the effects exceeds \$100 a consular invoice will be required. (T. D. 21872.)

7. Household effects which may have been used abroad by the owner for over one year are nevertheless dutiable, if imported for sale. (T. D. 7143.)

8. Where household goods arrive in the United States unaccompanied by the owner a bond may be given by the consignee for the production of the necessary oath within one year. (Sections 2799, 2800, Revised Statutes; T. D. 11821, 16440, 17116.)

Form of declaration by consignee. (T. D. 13399.)

9. Horses and carriages, harness, and saddlery (T. D. 6712, 16730, 17168, 18781), dogs (T. D. 17168), pianos (T. D. 14690, 16347), violins (T. D. 19529), sleighs (T. D. 20523), paintings (T. D. 4134, 5241), safes (T. D. 9703), carriage or traveling clocks (T. D. 7839), billiard tables (T. D. October 29, 1885), bicycles (T. D. 18937, 19365), and automobiles (T. D. 22088) are classified as household effects.

10. Articles used abroad in business pursuits, such as office safes and office furniture, are not to be treated as household effects. (T. D. 8968, 14466.)

11. A bequest of household effects from relatives abroad to a person in the United States is not free of duty, although the beneficiary may have lived abroad and in association with such relatives. (T. D. 15240, 21883.)

12. A physician's horse and carriage used abroad solely for professional purposes is not to be treated as household effects (T. D. 13899.)

13. Valuable rugs and tapestries brought by indigent immigrants are not to be treated as their household effects, not being suitable for their position in life. (T. D. 16555.)

14. Household effects which have been used abroad a year or more, the owner of which has since died, may be admitted to free entry, upon production to collector at port of entry of letters of administration and declaration. (T. D. 18367.)

15. The provision of law regarding free entry of household effects is applicable alike to citizens of the United States and foreigners. (T. D. 18360.)

16. Guns are not to be treated as household effects. (T. D. 19293.)

17. Material for tablecloths, napkins, curtains, and similar goods not made up into house furnishings are not to be treated as household effects. (T. D. 20623; T. D. November 9, 1885.)

18. No protest is required in case of assessment of duty on household effects. Section 1, act of March 3, 1875 (18 Stat., p. 469; T. D. 18133).

19. There is no limitation to the value of household effects, which may be admitted to entry free of duty if suitable and appropriate for the person or persons bringing the goods. (T. D. 1814.)

20. Household effects are exempt from forfeiture when packed with or accompanying forfeitable goods. (T. D. 7344.)

21. The one year of

**Household effects—Continued.****Synopsis of rulings—Continued.**

use abroad by the owner is not required to be the year immediately preceding the importation, but it is held that a lapse of twenty years or so between date of arrival of owner and that of the goods bars the right to free entry. (T. D. 2768.) 22. Applications for free entry of household effects may be considered and acted upon by collectors of customs without submission to the Secretary of the Treasury, and in all cases the oath or declaration of the applicant may be accepted as evidence of use abroad unless good reason is shown to the contrary. The fact of use abroad for one year or more must be proven to the satisfaction of the collector. The storage abroad of household effects does not fulfill the condition of the law regarding *use* abroad. T. D. 458, 8530; T. D. October 21, 1880; July 2, 1883; November 28, 1890. (T. D. 22116; March 30, 1900.)

Synopsis of rulings (April 14, 1902) relative to household effects changes above by omitting rulings numbered 7, 13, and 21, and adds the following: "Household effects of citizens of the United States dying abroad, free of duty under paragraph 636, act of 1897. T. D. 22622—G. A. 4813." (T. D. 23663; circular 36, April 14, 1902.)

**Van containing household effects.** (See Furniture vans.)

**Violin—**

An old violin, in actual use by the owner abroad for over two years, held free of duty as a "household effect" under paragraph 504, act of 1897, but not under paragraph 637 as a "personal effect" similar to "wearing apparel, articles of personal adornment," etc., and other articles therein enumerated. (T. D. 19529—G. A. 4192; June 18, 1898.)

**Household ornaments—Spiders and spider webs.**

Spiders and spider webs made of metal wire covered with cotton velvet, designed for and used as household ornaments and not for the amusement of children, are not toys. Such articles are dutiable according to their component material of chief value. (T. D. 21695—G. A. 4582; October 19, 1899.)

**Hulls, pea.** (See Pea hulls.)

**Humacao, P. R.**

Subport of entry. (T. D. 22305; circular 94, June 22, 1900.)

**Human eyes, models for.** (See Model, etc.)

**Hunting knives.** (See Bowie knives.)

**Hydrate of chloral.** (See Chloral hydrate.)

**Hydrate, terpin.** (See Terpin hydrate.)

**Hydrochlorate of cocaine.** (See Cocaine, hydrochlorate of.)

**Hydroquinone or hydrochinon.**

Hydroquinone (or hydrochinon) and resorcin, *purified*, are chemically diatomic phenols, prepared from coal-tar products in combination, perhaps, with other substances; are intended, and used chiefly, if not exclusively, for medicinal purposes, and are dutiable at 25 per cent ad valorem under paragraph 68, act of 1897. Impure articles bearing the same name, however, which are prepared from coal-tar products, are used chiefly in the manufacture of dyes, such as fluorescein, eosine, and uranine, and for other purposes in the arts, and are dutiable at 20 per cent ad valorem under the provision for coal-tar preparations in paragraph 15 of said act. See G. A. 506, G. A. 1862, G. A. 1869, G. A. 2652, and G. A. 3418. (T. D. 23270—G. A. 4989; September 10, 1901.)

**Hymn books.** (See Books.)

## I.

**Ichthyol.**

Oil of ichthyol free of duty under paragraph 626, act of 1897. (T. D. 22262; June 4, 1900.)

Provision for "ichthyol" in paragraph 626 (free list), act of 1897, is confined to ichthyol *oil*. All other ichthyol preparations or ichthyol salts are dutiable at 25 per cent ad valorem as chemical compounds and salts not specially provided for, under paragraph 3 of said act.—T. D. 21360 and T. D. 22262 modified. (T. D. 23337; October 29, 1901.)

**Idaho and Montana.**

District of, established. (T. D. 23844; circular 80, July 7, 1902.)

**Identification of sugars.**

Regulations for identification of imported sugars subject to countervailing duty. (T. D. 24668; circular 105, September 17, 1903.)

**Illegal appraisement.** (See Appraisement.)**Illegal ascertainment of weight.** (See Surveyor, duties of.)**Imitation cameos and intaglios.** (See Cameos and intaglios, imitation.)**Imitation diamonds.** (See Diamonds, imitation.)**Imitation lace.** (See Lace.)**Imitation pearls.** (See Pearls.)**Imitation precious stones.** (See Precious stones, imitations of.)**Imitation pumice stone.** (See Pumice stone, imitation.)**Imitation silk yarns.** (See Silk yarns, imitation.)**Imitation veneers.** (See Veneers.)**Immediate transportation.** (See, also, Entry of merchandise; Ports.)

Act of February 2, 1889, amending immediate-transportation act. (T. D. 20828; circular 38, March 14, 1899.)

Animals; transportation of caged, crated, or boxed animals allowed under the immediate-transportation act. (T. D. 23135; June 22, 1901.)

Appraisement at ports of delivery of merchandise forwarded under the immediate-transportation act. (T. D. 24620; circular 95, August 15, 1903.)

Astoria, Oreg., privileges of immediate transportation of dutiable goods extended to. (T. D. 22274; circular 84, June 11, 1900.)

Laredo, Eagle Pass, and El Paso, Tex., and Nogales, Ariz., privileges of immediate-transportation act extended to. (T. D. 22167; circular 49, April 20, 1900.)

Miami, Fla., privileges of immediate transportation of dutiable goods extended to. (T. D. 20764; circular 29, March 1, 1899.)

Newport, R. I., privileges of immediate-transportation act of June 10, 1880, governing transportation of unappraised merchandise without appraisement, restored to. (T. D. 21575; September 7, 1899.)

Niagara Falls, N. Y., privileges of immediate-transportation act of June 10, 1880, extended to. (T. D. 24272; circular 27, March 6, 1903.)

Petersburg, W. Va., privileges of immediate-transportation act restored to. (T. D. 23575; March 8, 1902.)

Wilmington, N. C., an immediate-transportation port; act of December 23, 1902. (T. D. 24116; circular 144, December 27, 1902.)

**Immediate-transportation documents.**

Manner of keeping the daily register of immediate-transportation documents and merchandise. Form No. 423 of the Catalogue. (T. D. 24824; circular 132, December 12, 1903.)

**Immediate-transportation entries, stamping of.** (See Stamp tax.)

**Immediate-transportation goods, entry of.** (See Entry of merchandise.)

**Immediate-transportation importations, consolidation of.**

Consolidation of two or more importations in one immediate-transportation entry permissible where the bill of lading names only the forwarding consignee, but not where the ultimate consignee is named. (T. D. 20111; October 1, 1898.)

**Immediate-transportation shipments.**

Where transshipment is required of merchandise transported under an immediate-transportation entry, the quadruplicate copy of the manifest should be sent to the collector of customs at the port of transshipment in accordance with article 676, Customs Regulations of 1899. (T. D. 24709; October 8, 1903.)

**Immigrants.** (See, also, Horses and cattle of immigrants.)

Signing of invoices by. (See Invoices.)

Teams, implements, etc. (T. D. 22422; circular 130, August 10, 1900.)

**Importation, when complete.**

An importation is complete when goods are brought within the limits of a port of entry, with the intention of unloading them there, and the right of the Government to duties accrues immediately upon importation. It is immaterial that, before being unladen from the vessel, the merchandise was lost overboard, so that the customs officers could not retain control of it.—*United States v. Ten Thousand Cigars* (2 Curt., 437; 28 Fed. Cas., 38) and *United States v. Boyd* (24 Fed. Rep., 692, 694) followed. (T. D. 22828—G. A. 4869; February 13, 1901.)

As long as goods remain in the custody of the officers of the Government they are to be deemed in a "bonded warehouse," so as to be affected by any new legislation in relation to duties which Congress may adopt. *Hartranft v. Oliver* (125 U. S., 525; 8 Sup. Ct. Rep., 958) followed.—When the Government ceases to exercise control over imported merchandise and delivers it over to the importer, the act of importation is complete; and the rights of both the Government and the importer become fixed and determined, and will be unaffected by a change in the rate of duties.—The issuance of a permit for the delivery to the merchant of his imported goods, whereby he is enabled to withdraw them without further permission of the officers of the customs, is, in legal effect, a constructive delivery of the merchandise, and brings the custody of the Government to an end. A change in the rate of duties occurring thereafter will not affect such merchandise.—*It seems* that if a collector of customs, without authority of law, grants a coasting license to a schooner to proceed to another port of entry, and the vessel so proceeds and discharges her cargo, the act of thus making an illegal voyage does not affect the dutiability of the cargo. (T. D. 23317—G. A. 5004; October 17, 1901.)

An importation is complete when the goods are brought within the limits of a port of entry with the intention of unloading them, and the right of the Government to duties then attaches. It is not essential to that right that the goods should be actually unloaded.—Coal was imported on a steamship, and entered at the custom-house, but a portion of it was purchased by the owners of the ship and retained in the vessel's bunkers as part of her coal stores for the return voyage, and was never unladen. *Held* that it was nevertheless dutiable; that the sale being made after the importation was complete could not operate to defeat the Government's right to duties. *Held, also*, that it was not free under paragraph 523, act of 1897, as "coal stores," nor under section 2798 of the Revised Statutes, relieving masters of steam vessels from the obligation of unloading their coal and paying duty upon it. (T. D. 24497—G. A. 5355; June 15, 1903.)

**Importation, when complete—Continued.**

To constitute an importation, goods must arrive not only within a collection district, but also within the limits of some port of entry. (T. D. 24535—G. A. 5365; June 26, 1903.)

**Importations, duty on petty.**

Duty on books and other petty importations must be assessed on actual value. (T. D. 18840; January 19, 1898.)

**Importations, mixed.** (See Mixed importations.)**Importations under act of June 8, 1896.**

Articles, not merchandise intended for sale, valued at less than \$500, imported in packed packages under act of June 8, 1896 (T. D. 17241), liquidation of entry with assessment of duty, can not be disturbed in absence of clerical error, although importation may be found to be exempt from duty. (T. D. 20713; February 20, 1899.)

**Imported merchandise illegally landed.**

In the case of certain imported brandy the expression "value of the bottle illegally landed" should not be construed as meaning that the value should be multiplied by twelve and the result by three. Such value will be considered as the appraised foreign value, with duties added—that is, the home value. (T. D. 20772; March 3, 1899.)

**Importers.****Examination of—**

Authority to examine importers by local appraisers. (T. D. 19438; June 7, 1898.)

**Liability of, for duty—**

Importers are not, by any subsequent transfer, relieved from their liability to the Government, either personally or upon warehousing bond, for duties on the original importation. (T. D. 22417; August 8, 1900.)

**Repayment of excess of deposits—**

Excess of deposits due importers on final liquidation of entries need not be withheld where importers remain indebted to the Government on other entries still in dispute. (T. D. 23967; September 10, 1902.)

**Imprints to books.**

Firm names on title and last page. (See Books, marking of.)

**Impurities in currants, allowance for.** (See Currants.)**Incandescent electric lamps.** (See Electric, etc.)**Increased duties.** (See Duty, increased.)**Incubators, infant.**

Infant incubators not philosophical or scientific apparatus, utensils, instruments, or preparations within meaning of paragraph 638, act of 1897. (T. D. 19054; March 7, 1898.)

**Indefinite protest.** (See Protest.)**India.** (See, also, Coins, foreign; Rupee.)

Shipments of wool from, prohibited unless disinfected. (T. D. 21249; June 12, 1899.)

**Indian goods.**

No provision of law for free entry of goods belonging to Indians. (T. D. 21359; July 7, 1899.)

Provisions of article 307 of the Customs Regulations of 1892 and Department's ruling of December 28, 1886 (T. D. 7947), applied in the case of Indian baskets brought across the border. (T. D. 21385; July 12, 1899.)

**Indian hemp, alcoholic tincture of.** (See Hemp, Indian, etc.)

**Indians, animals imported by.** (See Animals imported from Canada.)

**India rubber.** (See, also, Tennis balls.)

India rubber milled into so-called buttons and strips, free of duty under paragraph 579, act of 1897, as crude rubber, the process of milling—*i. e.*, cutting into pieces and passing through spring rollers for the purpose of expelling the water, etc.—not being a process of manufacture within the meaning of the tariff laws. (T. D. 19344; May 17, 1898.)

**India-rubber toys.** (See Toys.)

**India-rubber tubing for artificial flowers.** (See Artificial flowers, etc.)

**India, rupee.** (See Coins, foreign; Rupee.)

**Indigo.**

Indigo artificially prepared from coal tar dutiable at 30 per cent ad valorem as a coal-tar color or dye under paragraph 15, act of 1897. T. D. 19162 revoked. (T. D. 19644; July 13, 1898.)

Indigo artificially prepared from coal-tar products free of duty as indigo under paragraph 580, act of 1897. All indigo free, whether derived from Bengal plants or coal-tar products. (T. D. 19162; March 31, 1898.)

Indigo derived synthetically from coal-tar products, imported in casks in the form of powder suspended in water, is entitled to admission free of duty under paragraph 580, act of 1897. (T. D. 20925—G. A. 4398; March 28, 1899.)

No appeal from decision of Board of General Appraisers in G. A. 4398. (T. D. 21041; April 25, 1899. T. D. 21065; April 26, 1899.)

Powdered indigo, being specially provided for as "indigo" in paragraph 614, act of 1890, is free of duty under that paragraph, and not dutiable under paragraph 24 of said act as a drug "advanced in value or condition \* \* \* and not specially provided for."—*In re Sparham Company* (G. A. 4613) and *In re Berner* (G. A. 3670) followed. (T. D. 23256—G. A. 4986; August 27, 1901.)

**Indigo auxiliary or zinc dust.** (See Crude articles used in dying.)

**Infant incubators not philosophical instruments.** (See Incubators, infant.)

**Informal entry.** (See Entry of merchandise.)

**Former's share.**

Former's share not payable in case of penalty incurred under section 4438, Revised Statutes. (T. D. 20019; September 13, 1898.)

**Initial handkerchiefs.** (See Handkerchiefs.)

**Initial letters.**

Initial letters cut or stamped out of paper gilded with gold leaf are dutiable as manufactures of paper not specially provided for under paragraph 407, act of 1897. Such articles are no longer paper, but a manufacture of paper, having lost their character as paper by a process of manufacture which gave them a new name, character, and use. The process by which such letters are made is not printing. (T. D. 23419—G. A. 5044; December 12, 1901.)

**Ink.**

Merchandise composed of various pigments or tinctorial substances, including Prussian blue, vermillion red, raw umber, different coal-tar lakes, etc., ground or mixed with so-called "oxidized linseed oil" or "linseed-oil varnish," and containing also glycerin, soap, and rosin, is dutiable at 25 per cent ad valorem as ink under paragraph 26, act of 1897. (T. D. 21588—G. A. 4548; September 7, 1899.)

**Inland freight on Russian wool, dutiable charge.** (See Wool.)

**Insecticide.** (See, also, Carbolic soap, medicinal.)

Caustic soda, certain insecticide dutiable as, at three-fourths of 1 cent per pound under paragraph 76, act of 1897. (T. D. 21322—G. A. 4462; June 22, 1899.)

**Insertings, gimps, etc.** (See Beaded articles.)

**Insignia.**

Watches fashioned like. (See Watches.)

**Insoles, cork-coated muslin for.** (See Cotton, muslin.)

**Insolvent consignee.**

Entry of goods by receiver of. (See Entry of merchandise.)

**Inspection of animals.** (See Animals.)

**Inspection of baggage.** (See Baggage.)

**Inspection of records of custom-houses.** (See Records of custom-houses.)

**Inspection of vessels.** (See Vessels.)

**Institutions, free entry of articles for.** (See, also, Free entry; Instruments, philosophical and scientific.)

Additional duties, etc.: Imported articles conditionally free are not liable to the provisions of section 32, act of 1897, for undervaluation, if conditions are complied with. (T. D. 24658; September 12, 1903.)

Certificates of officers: Amendment of Form 38 and article 567, Customs Regulations of 1899, regarding certificates of officers of institutions, so as not to require them to certify that the articles imported were not taken from a stock on hand in this country. (T. D. 24678; September 21, 1903.)

Enforcement of the regulations of the Department of June 13, 1900, T. D. 22281. (T. D. 23474; January 16, 1902.)

Free entry of articles for institutions under articles 566 and 567 of the Customs Regulations of 1899, without filing of preliminary affidavit within seven days before the arrival of the goods. (T. D. 23310; October 17, 1901.)

Free entry of articles for institutions under paragraph 703, act of 1897. (T. D. 24502; circular 72, June 18, 1903.)

Free entry of articles for institutions, etc., under paragraph 649, act of 1897. (T. D. 24503; circular 73, June 18, 1903.)

Free entry of articles for institutions under paragraph 503, act of 1897. (T. D. 24536; circular 85, July 1, 1903.)

Free entry of articles for institutions under paragraph 702, act of 1897. (T. D. 24537; circular 86, July 1, 1903.)

Free entry of articles for institutions under paragraph 638, act of 1897. (T. D. 24616; circular 89, August 8, 1903.)

Free entry of articles for institutions under paragraphs 503, 638, 649, 702, and 703, act of 1897. (T. D. 24617; circular 93, August 11, 1903.)

National Bureau of Standards, a scientific institution, importations for. (T. D. 24658; September 12, 1903.)

Society of the Sons of the Revolution is an institution entitled to the privileges of paragraph 503, act of 1897, allowing free entry of books, etc., for a "society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts," etc. (T. D. 23718—(i. A. 5134; May 8, 1902.)

**Instruments, philosophical and scientific.** (See, also, Free entry; Surgical instruments.)

A hospital having a school of instruction attached not entitled to import philosophical instruments free of duty, as such institution is not established *solely* for educational purposes. (T. D. 18767; January 6, 1898.)

Ammeters and voltmeters; appeal from unpublished decision of the Board of General Appraisers holding same to be scientific instruments. (T. D. 22964; April 16, 1901.)

**Instruments, philosophical and scientific—Continued.**

Ammeters and voltmeters, designed for use in an institution of learning for the instruction of students, are entitled to free entry as scientific instruments under paragraph 638, act of 1897.—United States *v.* Tice & Lynch (suit 3190, May 12, 1902, U. S. C. C. for S. D. of N. Y.); Fox *v.* Cadwalader, 42 Fed. Rep., 209. (T. D. 24019—G. A. 5216; October 21, 1902.)

Articles can not be imported free of duty under paragraph 638, act of 1897, for a hospital, as such is not a "college, academy, school, or seminary of learning," within the meaning of the statute, and is not established *solely* for religious, philosophic, scientific, or literary purposes. (T. D. 22965; April 16, 1901.)

Analytical balances held to be philosophical instruments and entitled to free entry under paragraph 638, act of 1897. (T. D. 22147; April 11, 1900.)

Arithmometers not philosophical instruments within the meaning of paragraph 638, act of 1897, and the decision of the United States Supreme Court in *Robertson v. Oelschlaeger* (T. D. 10603), whether imported for industrial, mechanical, or educational purposes. (T. D. 21361; July 7, 1899.)

Congress, by the express provision of paragraph 638, act of 1897, allowing free entry of philosophical and scientific instruments and utensils, "subject to such regulations as the Secretary of the Treasury shall prescribe," made compliance with such regulations, when prescribed, a condition precedent to the right of free entry.—The word "arrival," in article 566 of the Customs Regulations of 1899, must be construed to mean "entry."—The rule of "principal use" is to be followed in determining whether an article is a scientific instrument or not. (T. D. 22875—G. A. 4886; March 12, 1901.)

Graphic chronometer free of duty for a college under paragraph 638, act of 1897, as a philosophical or scientific instrument. (T. D. 23205; July 26, 1901.)

Hospitals, philosophical and scientific instruments, etc., imported for, not free of duty under paragraph 638, act of 1897. (T. D. 24726; October 12, 1903.)

Instruments for demonstrating mathematical properties: Instruments made and used solely for the purpose of demonstrating properties of mathematical angles, surfaces, and lines, and which are not susceptible of any other use, are scientific instruments, and entitled to free entry when imported for a college or other institution of the kind described in paragraph 638, act of 1897.—United States *v.* Massachusetts General Hospital, 100 Fed. Rep., 932 (affirming 95 Fed. Rep., 973), followed. (T. D. 23006—G. A. 4918; April 25, 1901.)

Professional instruments brought by a resident or citizen of the United States not free of duty; person returning to the United States after an absence of five years not an immigrant; personal effects of American origin, or taken abroad by a resident of the United States, free of duty, whether accompanying passenger or not; breaking of a package, with view of exporting portion, not allowed. (T. D. 18803; January 12, 1898.)

Scientific instruments imported for State board of health of Minnesota not entitled to free entry under paragraph 585, act of 1894, as regulations of Secretary of Treasury were not complied with. Court holds that it is doubtful if a board of health is an institution established for scientific purposes, and that under section 251, Revised Statutes, the Secretary of the Treasury made proper regulations regarding free entry of such articles. (T. D. 19112; March 18, 1898.)

Under the provisions of paragraph 638, act of 1897, and the decision of the United States Supreme Court in the *Oelschlaeger* case (T. D. 10603), only such instruments can be admitted to free entry as philosophical instruments "as are used for the purpose of making observations and discoveries in nature and developing and exhibiting natural forces and the conditions under which they can be called into activity," and the "preparations" referred to in said paragraph must be scientific or philosophical in their nature, and can only be



**Instruments, philosophical and scientific—Continued.**

admitted to free entry when used wholly in conducting philosophical or scientific researches. Surgical instruments and medicinal preparations are excluded from free entry under the above rule. (T. D. 21770; November 16, 1899.)

Uniformity of practice as to free entry of philosophical and scientific preparations, utensils, etc., for colleges and scientific institutions. (T. D. 23938; circular 108, August 19, 1902.)

**Insufficient protest.** (See Protest, insufficient.)

**Intaglios and cameos, imitations of.** (See Precious stones, imitations of.)

**Intaglios, crystal, painted.** (See Crystal, etc.)

**Interest on furs.** (See Invoice or entered value.)

**Internal-revenue stamps.** (See Stamp tax.)

**Internal-revenue taxes, local, of France.** (See Fruits in spirits.)

**International bridge, materials for.**

Considerations of an international character, involving questions of diplomacy or international comity, address themselves to Congress rather than to judicial tribunals.—The Board has no more discretionary power to withhold what the law gives than it has to give what the law does not authorize. *Converse v. United States* (21 How., 463, 474) followed.—The rule to be observed in the treatment of foreign material for an international bridge between Canada and the United States is this: Articles brought to the American shore for temporary use only, as a matter of convenience, but which are kept in charge of customs officers and are designed for permanent use in that portion of the bridge within the jurisdiction of Canada, are properly exempt from duty on the theory that they are not actually imported within the meaning of our tariff acts. But materials for use on that part of the bridge within the limits of the United States are properly subject to duty, unless made free by some express provision of law.—It is the duty of the importer to show to which of the above classes his goods belong; and in the absence of such proof, the whole will be treated as dutiable.—*United States v. Randlett* (19 Sup. Ct. Rep., 114) followed. (T. D. 22967—G. A. 4906; April 12, 1901.)

**International mails.** (See Mails, importations by.)

**Invention, model of.** (See Model.)

**Invoice and dutiable value.**

As to the course to be pursued by importers in preparing invoices of embroidered handkerchiefs, etc., imported from St. Gall. (T. D. 19469; June 11, 1898. T. D. 19551; June 27, 1898.)

**Invoice and entry.****Advances on—**

Where notations of advances appear on the invoice, and no advance is noted on the entry, it is proper for collector or appraiser, before taking final action, to notify the importer. (T. D. 20931; March 30, 1899.)

**Clerical error—**

Power to correct, on invoice and entry. (See Clerical error.)

**Invoice, construction of.**

Where the collector, upon a mere inspection of an invoice, erroneously construes it so as to hold that a charge for commissions is dutiable, which the appraiser has found to be no part of the foreign market value, his decision will be reversed on appeal to the Board of Classification.—*In re Neahr*, G. A. 5221 (T. D. 24037) distinguished. (T. D. 24780—G. A. 5472; November 10, 1903.)

**Invoice, currency of.** (See Currency of invoice.)

**Invoice currency of Madagascar.**

Value of currency of Madagascar not proclaimed by Director of the Mint.—

Invoices to be made out in francs where payment of goods is made in francs. (T. D. 19150; March 28, 1898.)

**Invoiced goods at average price.** (See Pineapples.)

**Invoice—Dutiable value.**

A bill of sale showing the cost of materials out of which imported merchandise has been manufactured can not be treated as the invoice, or "statement in the form of an invoice," of the merchandise itself; and where the appraised value of the merchandise is lower than the value shown by the bill of sale it is error for the collector to assess duty on the latter instead of on the former. Neither the Board of Classification nor the courts have power to interfere with an appraisement made without irregularity or excess of power on the part of the appraising officers.—*Muser v. Magone*, 155 U. S., 240; 15 Sup. Ct. Rep., 77; *Passavant v. United States*, 148 U. S., 214; 13 Sup. Ct. Rep., 572. (T. D. 23789—G. A. 5157; June 4, 1902.)

**Invoice of goods from Mexico.** (See Mexico.)

**Invoice or entered value.**

**Interest on furs—**

Although interest for the period antedating the last annual public sale of furs in the London market is not an element of the market value thereof, yet, if an invoice or entry shall contain a charge for interest as a part of the actual price or value of such furs, duty can not be assessed on a less amount.—*Vantine v. United States* (91 Fed. Rep., 519) and G. A. 4900 (T. D. 22934) cited and followed; G. A. 5090 (T. D. 23558) distinguished. (T. D. 24765—G. A. 5464—November 4, 1903.)

**Invoice or entered value, assessment of duty on.** (See Duty, assessment of, etc.)

**Invoice price.** (See, also, Duty, assessment of, etc.; Hosiery.)

Duties should be assessed only on the quantity of merchandise actually imported, and not on the quantity appearing by the invoice to have been shipped. The last clause of section 32, act of 1897, forbidding the assessment of duties on an amount less than the invoice value, refers only to the price and not to the quantity of the imported merchandise. (T. D. 21525—G. A. 4529; August 17, 1899.)

**Invoice value—Commissions.**

Commission part of invoice value when charged by "actual purchasers" abroad shipping merchandise to fellow principal in this country. (T. D. 24162; January 15, 1903.)

Commission part of invoice value is dutiable when declaration is made by seller as agent of purchaser. (T. D. 24240; February 24, 1903.)

The provision in section 7 of the customs administrative act of June 10, 1890, requiring that duties shall not be assessed upon less than the invoice or entered value of imported merchandise necessarily invests collectors with power to determine what is the invoice value by a construction of the whole invoice.—Where the collector adds a doubtful item in an invoice, such as an alleged commission, to the price stated for the merchandise, it will be assumed, in the absence of evidence to the contrary, that its inclusion was necessary to arrive at the invoice value of the goods. (T. D. 24037—G. A. 5221; October 31, 1902.)

**Invoice value to be stated in currency paid for goods.**

"Invoice value" is value per unit of quantity, and not the value stated in the invoice for the total importation. The currency of the invoice is the currency in which the "invoice value" is given, and a total valuation in a different currency is to be ignored. (T. D. 18914—G. A. 4071; January 27, 1898.)

**Invoices.** (See, also, Clerical error; Commissions; Consular invoices; Declarations; Records of custom-houses; Transit goods.)

Additions to make market value. (See Market value.)

Animals valued at \$100 or less, imported for breeding purposes, invoices for, not required. (T. D. 23332; October 26, 1901.)

Cayo, Ecuador, entry of goods imported from, on invoices certified by two resident merchants. (T. D. 23826; June 27, 1902.)

Consolidation of invoices of reimported domestic goods. (T. D. 21413; July 20, 1899.)

Grand Connetable Island, requirement of consular invoices for shipments of phosphates to, waived. (T. D. 22696; December 31, 1900.)

Gold bullion exported to the United States as a product of mines for assay and sale regarded as merchandise subject to the requirements of consular invoices.—T. D. 16884 and 21072 followed. (T. D. 23137; June 24, 1901.)

Gold dust forwarded to an assay office as product of mines regarded as merchandise, and invoice required on entry at custom-house. (T. D. 21072; May 2, 1899.)

Immigrants' household goods, tools of trade, etc., invoices for, may be signed by shipper, whether owner or not. (T. D. 22823; February 18, 1901.)

Invoice of imported goods not a controlling factor in classification. (T. D. 21233—G. A. 4450; June 1, 1899.)

Invoices certified by a clerk in a consulate-general in absence of vice consul-general and deputy consul-general invalid. (T. D. 21769; November 16, 1899.)

Invoices certified by officers appointed in accordance with the provisions of paragraph 39, Consular Regulations of 1896, and section 1695, Revised Statutes.—Department's decision of November 16, 1899 (T. D. 21769), distinguished. (T. D. 22571; October 30, 1900.)

Invoices or bills of sale of imported merchandise to be furnished collectors by importers instead of statement of value. (T. D. 23081; May 31, 1901.)

Invoices required to be made strictly in accordance with consular regulations, and especially paragraphs 668 and 669 thereof. Shippers required to give date, name of seller and purchaser, name of vessel; ports of shipment, arrival, and entry; value and kind of merchandise embraced in the invoice, and also on each invoice of purchased goods to state the name of the resident in the United States by whom the purchase in the foreign country was made either directly or by agent. (T. D. 22291; June 16, 1900.)

Specification on invoices of contents of packages. (T. D. 22902; March 21, 1901.)

**Abstracts of certified invoices—**

Instructions to collectors of customs relative to preparation of their abstracts of certified invoices for Auditor for the State and other Departments. (T. D. 22375; circular 118, July 24, 1900.)

**Adulterated fruit—**

Consular officers to refuse authentication of invoices of fruits preserved by application of salicylic and benzoic acids. (T. D. 23263; September 4, 1901.)

**Authentication of consular—**

An invoice certified by the United States consul at Dunfermline, Scotland, consisting of consignments from Ireland and different points in Scotland, and shipped from Liverpool, England, held to be irregular and not acceptable by

**Invoices—Continued.****Authentication of consular—Continued.**

officers of the customs; consular certificates should have been given at the different places where the merchandise was sold for shipment to the United States. Place of purchase, within meaning of section 3, act of 1890, is place at which goods are located at time of purchase.—Personal attendance of exporters not required at consulate in order to validate consul's certification of an invoice, and, as authentication of invoices is required by consuls in their respective districts where purchases for shipment to the United States are made, the shippers should present their invoices accordingly. (T. D. 19004; February 23, 1898.)

Authentication of invoices by two resident merchants in absence of United States consul, or consul of a country in amity with the United States, under section 2844, Revised Statutes. (T. D. 20302; November 9, 1898.)

Certification of invoices at Manchester, England, covering goods shipped to the United States. (T. D. 20335; November 21, 1898.)

Invoices of importation of hides from the Eritrean Colony may be authenticated by two resident merchants under section 2844, Revised Statutes. (T. D. 22298; June 18, 1900.)

Laws and regulations concerning production to consuls of invoices from sellers to shippers. (T. D. 21703; October 27, 1899.)

Separate shipments arriving by same vessel and covered by one entry, if distinct importations of less than \$100 in dutiable value, do not require the production of a consular invoice. (T. D. 23145; June 26, 1901.)

Shipment of merchandise by one consignor to one consignee under one bill of lading, requiring but one entry, constitutes a single importation, and, therefore, must be accompanied by a consular invoice under section 4, act of June 10, 1890, if the value is in excess of \$100.—Invoices of purchased goods should be signed by the person owning or shipping the merchandise, and must have indorsed thereon a declaration signed by the purchaser, or his agent, containing a true and full statement of the time when, place where, and the person from whom purchased. (T. D. 22923; March 28, 1901.)

The rule that consular invoices should be certified before the consul of the district in which the goods are when purchased, or from which the journey of exportation to the United States commences, restated and approved. (T. D. 22388; July 27, 1900.)

**Authority of consuls—**

*It seems* that it is mandatory upon a consul to certify an invoice properly produced before him unless he has reason to believe that the statements made therein are untrue. (T. D. 23141—G. A. 4951; June 19, 1901.)

**Bills of lading and invoices—**

Retention on files. (T. D. 24208; February 4, 1903.)

**Bonds for the procuring of corrected invoices—**

*It seems* that, where an importer notifies a collector of his intention to procure a corrected invoice in place of the one presented at time of entry, he should give a bond for the production of such invoice. (T. D. 23141—G. A. 4951; June 19, 1901.)

**Branch firms—**

Merchandise purchased by a resident of the United States in a foreign country of a branch of an American firm and consigned to the parent house at the foreign wholesale price is in contravention of section 9, act of June 10, 1890.—Merchandise purchased by the Paris branch of an American firm and shipped to the parent house is a consignment and should be so treated. (T. D. 23798; June 12, 1902.)

**Invoices—Continued.****Certification of invoices of purchased goods—**

Invoices of purchased goods must state the name of the purchaser, although the bill of lading may be made "to order."—(T. D. 22291 approved. (T. D. 22419; August 9, 1900.)

**Commissions—**

Commissions, so called, when part of purchase price, can not be treated as non-dutiable. If invoice be incorrect, entry should be made on pro forma invoice. Where used by importer for purposes of entry, he will not be permitted to impeach its correctness. (T. D. 23716; May 14, 1902.)

**Corrected invoices—**

Where importers discover that invoices sent them from abroad are incorrect, they have a right to seek to procure correct ones and substitute them for the originals.—*Gillespie v. United States* (114 Fed. Rep., 1022); *Howland v. Maxwell* (3 Blatch., 146; 12 Fed. Cas., 742); *Carnes v. Maxwell* (3 Blatch., 420; 5 Fed. Cas., 90) followed. (T. D. 23141—G. A. 4951; June 19, 1901.)

**Crude petroleum—**

Invoices of products of crude petroleum must be accompanied by a United States consular certificate showing the place where the petroleum contained therein was produced. In the absence of the requisite evidence, liquidation of the entry will be suspended and the duties estimated at a rate equal to that levied by the country imposing the highest rate of duty on such petroleum. (T. D. 22863; March 9, 1901.)

**Discounts in—**

Department can not take cognizance of discounts or deductions inserted in invoices subsequent to certification by United States consul. (T. D. 19358; May 17, 1898.)

Where a lack of uniformity is shown in the allowance of discounts on merchandise imported from the same consular district, reappraisement should be called for, in order that the Board of General Appraisers may pass upon the matter. (T. D. 20224; October 24, 1898.)

**Dutiability of items, determination of—**

The determination whether an item is dutiable is the function of the liquidating officer rather than of the appraising officer. (T. D. 23851—G. A. 5170; July 2, 1902.)

**Embroideries—**

Method of invoicing cotton net embroideries from St. Gall. (T. D. 19587; June 28, 1898.)

**Error upon invoice—**

It can not operate to the benefit of an importer that a clerical error was committed in the multiplication of the value of imported goods by their weight, if it appears that the value per unit is correctly stated and the proper weight is returned by the weigher. (T. D. 23871—G. A. 5178; July 12, 1902.)

**Hektograph copies—**

Copies of invoices by hektograph or other similar method, modifying Department circular 66 of 1899. (T. D. 21303; June 23, 1899. T. D. 21351 and 21353; July 6, 1899.)

**Imperfect invoices—**

Where an invoice states that the value of the merchandise covered by it is given "without package," and the packing charges and other expenses incident to placing it in condition packed ready for shipment to the United States are nowhere specified, such invoice does not answer the requirements of the act of

**Invoices—Continued.****Imperfect invoices—Continued.**

June 10, 1890, and the importers can not demand that a collector shall receive it as a substitute for an invoice already presented, even though that first invoice is itself defective in some particular which is prejudicial to the importer. (T. D. 23141—G. A. 4951; June 19, 1901.)

**Leaf tobacco—**

Under paragraph 214, act of 1897, invoices must specify whether leaf tobacco is wrapper or filler, its origin, and quality. (T. D. 23523; February 13, 1902.)

Importations of leaf tobacco will be denied entry unless the invoices specify in detail the character of such tobacco, whether wrapper or filler, its origin and quality. When an invoice fails to state whether the tobacco is "filler" or "wrapper," and the bona fides is beyond question, opportunity will be given to secure a corrected invoice. Where good faith is not shown, summary action will be taken. (T. D. 24327; circular 40, April 1, 1903.)

**Lumber—**

Invoices of lumber, where value is below \$100, may be demanded in cases where shipment is divided into small lots, when safety of revenue is involved. (T. D. 20257; October 29, 1898.)

**Philippine Islands—**

Certified invoice required for merchandise exceeding \$100 in value from the Philippine Islands. (T. D. 23963; September 8, 1902.)

Certified invoices not required for "articles of small value brought in passengers' baggage and by returning members of the United States forces." (T. D. 23713; May 12, 1902.)

**Porto Rico—**

Custom laws of the United States regarding invoices, manifests, etc., applicable to importations into Porto Rico from foreign countries. (T. D. 22319; June 29, 1900.)

Shipper's certificate sufficient authentication for invoices of goods from Porto Rico and to Porto Rico from the United States. (T. D. 22194; May 1, 1900.)

**Pro forma—**

Samples to be required in cases of entry by pro forma invoices where bond is taken for certified invoices. (T. D. 23251; circular 87, August 24, 1901.)

**Samples—**

Articles entered on invoices as samples of no commercial value. (See Samples.)

**Seal waste—**

Authentication of invoices of seal waste. (T. D. 20282; November 2, 1898.)

**Signing—**

Whenever merchandise is actually purchased, the invoice and declaration indorsed thereon must be signed by the purchaser or his duly authorized agent. (T. D. 23484; January 28, 1902.)

**Through invoice.** (See Hawaii, continuous voyage, through invoice.)

**Undervaluation, as shown by private invoices.** (See Undervaluation.)

**Ipecac, Carthagenae.** (See Carthagenae ipecac.)

**Iraldeine.**

Iraldeine, a chemical compound containing alcohol, is dutiable under paragraph 2, act of 1897, as an alcoholic compound. It is unimportant that the alcohol contained therein is of small commercial value as compared with the value of the article as imported, inasmuch as Congress clearly intended to reach all alcoholic compounds not specially provided for.—United States v. Shoemaker

**Iraldeine—Continued.**

(84 Fed. Rep., 146), *Smith v. Rheinstrom* (65 Fed. Rep., 984; 13 C. C. A., 261), *Mackie v. Erhardt* (77 Fed. Rep., 610), and *In re Hoit* (75 Fed. Rep., 998) cited and followed. (T. D. 22653—G. A. 4821; December 4, 1900.)

**Irish whisky, gauge of.** (See Gauge of bottles, etc.)**Iron.**

Second and last proviso to paragraph 124, act of 1897, construed to be restricted to the iron described in said proviso not more specifically enumerated elsewhere in said act, and to the kinds and shapes of iron specified in the first proviso to said paragraph, and not to extend to the first portion of that paragraph nor to the articles specifically provided for in paragraph 123 of said act.—Charcoal pig iron dutiable as “iron in pigs” under paragraph 122 of the same act. (T. D. 22193; May 1, 1900.)

**Iron and copper tubes or pipes.** (See Pipes or tubes, etc.)**Iron and steel bars.** (See Metal bars.)**Iron and steel wire rope.** (See Wire rope.)**Iron bars, flat and square.** (See Charcoal iron.)**Iron, charcoal bar.** (See Charcoal iron.)**Iron, corrugated galvanized.** (See Galvanized iron or steel, corrugated.)**Iron crop ends or clippings.**

Crop ends or clippings consisting of the rough slag ends cut off or clipped by a shearing machine from ingots or iron bars or rods, in the manufacture of which charcoal is used as fuel, dutiable as scrap iron. (T. D. 22049; March 3, 1900.)

**Iron cylinders.**

Uniform classification of. (See Tubes.)

**Iron drums as coverings for glycerin.** (See Coverings.)**Iron ore.**

Tap cinder is not an iron ore or a crude mineral, and is dutiable at 20 per cent under section 6, act of 1897. (T. D. 21426—G. A. 4501; July 20, 1899.)

**Iron, oxide of.** (See Oxide of iron.)**Iron, plate.** (See Plate iron.)**Iron sheets or plates.** (See Steel plates.)**Iron, silicate of.** (See Silicate of iron.)**Iron, structural.**

Ornamental ironwork, representing leaves and other decorations, dutiable as structural iron under paragraph 125, act of 1897. (T. D. 19198—G. A. 4119; April 4, 1898.)

**Iron tubes.** (See Tubes.)**Iron, wire gauge for plates or sheets of.** (See Wire gauge, etc.)**Isinglass, fish sounds.** (See Fish sounds.)**Isinglass, Japanese, or agar-agar.** (See Agar-agar.)**Isle of Pines.**

Duty to be assessed on goods from Isle of Pines pending determination of title. (T. D. 23922; August 6, 1902.)

**Istrian marble or stone.**

Istrian marble, sometimes called Istrian stone, is a species of marble, and is dutiable as such under paragraph 114, act of 1897, and not under the provision in paragraph 117 for “freestone, granite, sandstone, limestone, and other building or monumental stone, *except marble* and onyx, unmanufactured or

**Istrian marble or stone**—Continued.

undressed, not specially provided for.”—*Fisher v. United States* (91 Fed. Rep., 759), affirming *In re Fisher* (G. A. 3803), followed. (T. D. 21915—G. A. 4628; January 11, 1900.)

**Italian cloth.** (See, also, Cotton; Wool, manufactures of.)

Italian cloth, manufactured of worsted and cotton, worsted chief value, dutiable as manufactures of wool, by virtue of paragraph 297, act of 1894, under paragraph 394, act of 1890. (T. D. 21355; July 6, 1899.)

Italian cloths, made of cotton warp and worsted filling, used for coat linings, imported after August 28, 1894, and prior to January 1, 1895, are dutiable under paragraph 394, act of 1890, and not under paragraph 283, act of 1894, and are embraced in the term “manufactures of wool” (paragraph 297, act of 1894).—*United States v. Klumpp* (18 Sup. Ct. Rep., 311) applied and followed. (T. D. 19252—G. A. 4129; April 16, 1898.)

**Italy.** (See, also, Reciprocity; Statuary.)

Beet sugar, additional duty. (See Sugar.)

Drawback allowed by, on certain merchandise to be included in dutiable value. (T. D. 21939—G. A. 4638; January 17, 1900.)

Reciprocal commercial arrangement between the United States and Italy under provisions of section 3, act of 1897. (T. D. 22373; circular 117, July 23, 1900. T. D. 22452; August 22, 1900.)

**Ivory.**

Pieces of ivory 2½ inches long, cut crosswise from elephants’ tusks, with the bark on, free of duty under paragraph 519, act of 1894, as “ivory, sawed or cut into logs, but not otherwise manufactured.” (T. D. 19392; May 27, 1898.)

**Ivory.****Hippopotamus teeth**—

Umbrella handles manufactured from hippopotamus teeth are manufactures of ivory and dutiable under paragraph 450, act of 1897, and are not dutiable as horn or bone. There is no settled, uniform, and unvarying trade designation for such merchandise, and the common understanding must prevail. Where the law provides for a manufacture of specific substance, the term is descriptive and not subject to trade understanding. The fact is merely whether the manufactured article is made out of the described substance, not as to its recognition in trade and commerce.—*Maddock v. Magone* (152 U. S., 371), *Sonn v. Magone* (159 U. S., 417), *Berbecker v. Robertson* (152 U. S., 376), *Patton v. United States* (159 U. S., 500), *Field v. United States* (90 Fed. Rep., 412), *Cadwalader v. Zeh* (151 U. S., 171), and *Carson v. Nixon* (90 Fed. Rep., 409) cited and followed. (T. D. 22483—G. A. 4764; September 11, 1900.)

**Ivory, imitation of.** (See Statuettes.)**Ivory, statuette.** (See Statuettes.)**J.****Jackets, tennis.** (See Tennis jackets.)**Jacquard and swivel figured cotton.** (See Cotton fabrics.)**Jacquard figured goods.** (See Silk goods, Jacquard.)**Jacquard silk goods.** (See Silk goods, Jacquard.)**Jade, manufactures of.**

Manufactures of jade, including bowls, vases, trays, wine pitchers, teacups, altar sets, and flower stands, are not dutiable under the provisions of paragraph 435, act of 1897, for precious stones advanced in condition or value from their natural state by cleaving, splitting, cutting, or other process, but are dutiable



**Jade, manufactures of**—Continued.

under the provisions of paragraph 97 of said act for articles and wares composed wholly or in chief value of earthy or mineral substances. (T. D. 19806—G. A. 4224; July 29, 1898.)

**Japan, bounties paid by.** (See Bounties.)**Japanese consular officers, supplies for.** (See Consular officers.)**Japanese currency.** (See Currency of invoice.)**Japanese embroidery.** (See Silk piece goods.)**Japanese isinglass.** (See Agar-agar.)**Japanese lucky stones, imitation.** (See Precious stones, imitations of.)**Japanese matting, short shipment of.** (See Shortage.)**Japanese needle antimony.** (See Antimony.)**Japanese sake.** (See Sake.)**Japanese silver yen.** (See Currency of invoice.)**Japanese vases.** (See Cloisonné ware.)**Japanese vessels, supplies for.** (See Supplies, etc.)**Japanned leather.** (See Leather, japanned.)**Japan teas.** (See Tea.)**Jars.** (See, also, Earthenware vessels not jugs; Glass.)

Glass jars not coverings. (T. D. 24578—G. A. 5383; July 16, 1903.)

Jars containing preserves not bottles, but dutiable as coverings. (T. D. 20856; March 15, 1899.)

Olive jars; no restriction as to size in paragraph 264, act of 1897. (T. D. 19625—G. A. 4207; June 30, 1898.)

**Jatropha nuts.**

Jatropha nuts, so called, the fruit of the *Aleurites triloba* (candle tree) of the family of castor-oil plants, a native of the Moluccas and some of the Pacific islands, from which oil used for the same purposes as linseed oil and having cathartic properties is obtained by expression, are exempt from duty as nonedible nuts, "which are drugs," under paragraph 548, act of 1897, and are not dutiable at 25 cents per bushel as oil seeds under paragraph 254. (T. D. 24533—G. A. 5363; June 25, 1903.)

**Java petroleum.** (See Paraffin.)**Java sparrows.** (See Animals and birds.)**Jelly.** (See Confitures de bar-le-duc; Prune butter.)**Jerked beef.**

Jerked beef, prepared by being cut into strips, salted and dried in the sun sufficiently to prevent putrefaction, is prepared or preserved within the meaning of the provision in paragraph 275, act of 1897, for "meats of all kinds, prepared or preserved," and is therefore not dutiable under section 6 of said act as an unenumerated article not provided for in the tariff. (T. D. 22403—G. A. 4738; July 31, 1900.)

**Jet buckles, manufactures of glass.** (See Glass.)**Jet ornaments and trimmings.** (See Beaded articles; Beaded trimming.)**Jewel cases.** (See Jewelry.)**Jewelry.** (See, also, Brooches; Garnets; Penknives, miniature; Precious stones; Silver chatelaine bags; Watches.)

Articles in the nature of hat or hair pins or ornaments, brooches or breastpins, buckles, slides or agraffes, chatelaines, belts or girdles, etc., composed of base

**Jewelry—Continued.**

metal in imitation of precious metals and otherwise, some of which are set or ornamented with imitation pearls or imitation precious stones, and others with black glass in imitation of jet, and which are intended and adopted for use as articles of personal ornament or adornment in the hair, hat, bonnet, dresses, cloaks, shawls, or elsewhere upon the person, are dutiable under the provisions for jewelry in paragraph 434, act of 1897, and not according to component material of chief value. (T. D. 20298—G. A. 4306; November 4, 1898.)

Encrusted stones, so called, consisting of circular, square, and oval forms of opaque glass of different colors, less than 1 inch in size, decorated with metal foil, bronze, paint, prints, and by other means, in designs representing crescents, heads of persons and animals, leaves, flowers, society emblems, etc., and intended for use in making scarf pins, sleeve buttons, and other articles of cheap jewelry, are not dutiable as imitation precious stones under the provisions of paragraph 338, act of 1894; neither are spherical forms of imitation hematite and of glass, less than 1 inch in diameter, mounted on metal posts or on pieces of metal wire, so dutiable, but are dutiable according to component material. (T. D. 19458—G. A. 4175; June 7, 1898.)

Small open-face articles in the form of stem-winding watches without works other than those necessary to turn the hands, made of material in imitation of gold and oxidized silver, and with imitation vest or fob chains or chatelaine attachments, are dutiable under the provision for jewelry under paragraph 434, act of 1897. (T. D. 20958—G. A. 4404; March 31, 1899.)

**Boxes—**

Jewelry boxes covered with surface-coated paper dutiable as fancy boxes under paragraph 405, act of 1897, at 45 per cent ad valorem. (T. D. 21457—G. A. 4509; July 28, 1899.)

**Brass finger rings, etc.—**

Brass finger rings set with various forms of colored glass and often sold in "prize packages," necklaces composed of colored glass beads, and brass chains in imitation of gold arranged with ring or hook or swivel for use as watch chains or guards, and women's fancy hairpins made of metal set with colored glass, are dutiable at 60 per cent ad valorem, as jewelry, under paragraph 434, act of 1897, and not as toys.—Key chains with ring and loop or hook composed of iron or steel, and small metallic magnets and whistles of white metal, intended and suitable for the amusement of children, are dutiable, respectively, at 45 per cent and 35 per cent ad valorem under paragraphs 151 and 418 of said act. (T. D. 22125—G. A. 4688; March 29, 1900.)

**Chatelaines—**

Chatelaines or brooches of artistic design intended to be worn upon the dress with a watch attached as an article of personal adornment are dutiable at 35 per cent ad valorem under the provision for jewelry under paragraph 336, act of 1894, and not at 25 per cent ad valorem under paragraph 173 of said act as forming part of watches.—Jewel cases composed of silk, plush, and other materials and designed for use in exhibiting jewelry, watches for sale, and for holding and preserving them by the consumer, are dutiable at 45 per cent ad valorem under the provisions of paragraph 302, act of 1894, and section 19, act of June 10, 1890, and not at 25 per cent ad valorem as parts or usual coverings of watches. (T. D. 20806—G. A. 4378; March 7, 1899.)

Chain purses, so called, made of gold or silver wire or imitations thereof, with clasp, ring, and chain of similar material, intended to be attached, as chatelaines, to women's belts or girdles, or to be worn on the neck or arm, their chief purpose being personal ornamentation or display, are dutiable at 60 per

**Jewelry—Continued.****Chatelaines—Continued.**

cent ad valorem under the provision in paragraph 434, act of 1897, for "articles commonly known as jewelry." See G. A. 4306 and 4378. (T. D. 22688—G. A. 4829; December 20, 1900.)

**Invoices of.** (See Invoices.)**Keystone charms, etc.—**

Keystones composed of white onyx, designed for use as emblematic watch charms, are dutiable at 60 per cent ad valorem under the provisions of paragraph 434, act of 1897. Half-sphere or split real pearls are not dutiable at 20 per cent ad valorem under paragraph 435 of said act. (T. D. 21196—G. A. 4444; May 25, 1899.)

**Mariners' compasses, small—**

Articles in the similitude of mariners' compasses, the framework being of gilded or plated metal in imitation of gold or silver, and which are intended to be given away to be worn with boys' sailor suits, belong to a class of articles known as jewelry, and are dutiable as such at 60 per cent ad valorem under paragraph 434, act of 1897. (T. D. 20798—G. A. 4370; March 2, 1899.)

**Odor or perfume flasks—**

Ornamental odor or perfume flasks or vinaigrettes of fancy design composed, respectively, of base metal washed or gilded in imitation of gold or silver, and of similar metal and shell or mother-of-pearl, provided with chains and rings to attach them to the wearer's necklace or chatelaine, are expressly intended for use as articles of ornament or personal adornment, in the nature of jewelry, and not being adapted or suitable for use as toys or playthings for the amusement of children, are not dutiable as such under paragraph 418, act of 1897, as claimed. (T. D. 22690—G. A. 4831; December 20, 1900.)

**Parts of—**

Small cup-shaped articles composed of the mineral substance called "opal" or imitation thereof, perforated with 4 holes, which are described in the invoice as "opal buttons, 4 holes," and which are expressly intended for use in making shirt studs, and are a finished part, a chief feature of such articles of jewelry, are dutiable, as assessed, at 50 per cent ad valorem under the closing provision of paragraph 414, act of 1897, for buttons not specially provided for, otherwise under the provisions of paragraph 434 of said act, and not at 20 per cent ad valorem as imitations of precious stones, under paragraph 435.—Flat circular forms of pink-colored glass, with beveled edges, and not over an inch in dimensions, having representations of human heads or busts, composed of a white substance, in high relief, glued or otherwise attached to one surface, and which articles resemble cut agate cameos on a foundation resembling somewhat pink sardonyx, but in their completed condition are not an imitation of any known precious stone, and are engraved or carved or otherwise ornamented or decorated, are either dutiable, as assessed, at 45 per cent ad valorem under paragraph 112 or under the provision in paragraph 434, act of 1897, for "finished parts of jewelry" and are not dutiable, as claimed, under the provision for imitations of precious stones in paragraph 435 of said act. (T. D. 22757—G. A. 4847; January 25, 1901.)

**Rope chain—**

Gold-plated or German-silver chain known as "rope chain," intended for use in making watch guards or chains or other articles, is not dutiable as "jewelry" under the provisions of paragraph 434, act of 1897, but at 45 per cent ad valorem as manufactures of metal not specially provided for under paragraph 193 of said act. (T. D. 20805—G. A. 4377; March 7, 1899.)

**Jewelry—Continued.****Watch guards—**

Watch guards consisting of silk cords ornamented with silver and designed to be worn about the neck as a guard or chain, and belonging to a class commonly known as jewelry, are dutiable at 60 per cent ad valorem under paragraph 434, act of 1897. (T. D. 20799—G. A. 4371; March 2, 1899.)

Watch guards, in various styles, composed of leather and polished steel, and which are designed expressly to be worn by coachmen, stablemen, and persons of kindred vocation, are dutiable at 60 per cent ad valorem as "jewelry" under the provisions of paragraph 434, act of 1897, and not, as claimed, at 35 per cent ad valorem as manufactures of leather under paragraph 450 of said act. (T. D. 21958—G. A. 4646; January 27, 1900.)

**Jewels for watches.** (See Precious stones.)

**Jewels, sapphire meter and compass.** (See Sapphire meter and compass jewels.)

**Jewels or compass centers.** (See Sapphire meter jewels or compass centers.)

**Jew's-harps.** (See Harmonicas as toys.)

**Judicial power of Board of Classification; lost papers.** (See Board of General Appraisers, proof of lost papers.)

**Jugs.** (See, also, Earthenware vessels not jugs.)

Jugs containing spirits exempt from duty as coverings containing goods subject to specific duty, under paragraph 296, act of 1897. (T. D. 19905—G. A. 4235; August 11, 1898.)

**Juices, fruit.** (See Fruit juices.)

**Junk.****Old bottles—**

Old bottles are not entitled to free entry as junk, but are dutiable under the provisions of paragraph 99 as bottles. The tariff does not differentiate between new and old bottles, and such merchandise when in form and condition to be used as bottles is not junk.—*Dwight v. Merritt* (140 U. S., 213, and G. A. 4659) cited and followed; *Cadwalader v. Jessup Co.* (149 U. S., 350) cited and distinguished. (T. D. 22145—G. A. 4697; April 10, 1900.)

Old bottles are not entitled to free entry as junk, but are dutiable as bottles.—*Carberry v. United States* (116 Fed. Rep., 773, affirming G. A. 4697) followed. (T. D. 24046—G. A. 5223; November 5, 1902.)

**Waste rope—**

Waste consisting of old rope in scraps is not dutiable as "waste, not specially provided for," under paragraph 463, act of 1897, but is free of duty as "junk, old," under paragraph 588 of said act. (T. D. 24474—G. A. 5349; June 8, 1903.)

**Jurisdiction.**

General Appraisers. (See Board of General Appraisers.)

Jurisdiction is the "power to hear and determine the subject-matter in controversy between parties to a suit; to adjudicate or exercise any judicial power over them." (T. D. 23560—G. A. 5092; March 1, 1902.)

Secretary of the Treasury: The jurisdiction of the Board of General Appraisers does not extend to cases coming within the purview of section 2984, the jurisdiction conferred upon the Secretary of the Treasury by that statute being exclusive.—*In re Rugiero*, G. A. 1024; *Ferry v. United States*, 85 Fed. Rep., 550; 29 C. C. A., 345. (T. D. 22689—G. A. 4830; December 20, 1900.)

State courts. (See State courts, jurisdiction of.)

**Justification by corporate sureties.** (See Sureties, corporate, etc.)

**Jute.** (See, also, Bags.)

Jute fiber separated from the stalk and inner bark of the plant and not subjected to manufacture is the ordinary and common jute of commerce and entitled to free entry under the provisions of paragraph 566, act of 1897. (T. D. 22359—G. A. 4723; July 16, 1900.)

Jute subjected to processes of breaking, retting, and scutching is manufactured jute and not entitled to free entry under the provisions of paragraph 566, act of 1897.—*Wilkins v. United States* (84 Fed. Rep., 152, and G. A. 4314) followed. (T. D. 21596—G. A. 4556; September 12, 1899.)

**Jute and flax manufactures.**

Manufactures of jute and flax, claimed to be free as bagging for cotton, too narrow for coverings for cotton, held to be dutiable as manufactures of flax or jute at 35 per cent ad valorem, under paragraph 277, act of 1894. (T. D. 18892; January 31, 1898.)

**Jute bags, striped.**

Bags of single jute yarns, each side of a bag having two stripes of colored yarns, which constitute 7.5 per cent of the warp, are dutiable under the act of 1897 at the rate of 45 per cent ad valorem, under paragraph 347, as "manufactures of \* \* \* vegetable fiber \* \* \* not specially provided for," and not under paragraph 343 as "bags or sacks made from plain woven fabrics, of single jute yarns, not dyed, colored," etc.—*Seeberger v. Schlesinger* (152 U. S., 587), *Seeberger v. Farwell* (139 *id.*, 608), *Magone v. Luckemeyer* (*id.*, 612), *Johnson v. United States* (123 Fed. Rep., 997), *In re Young* (G. A. 3517), and *In re Johnson* (G. A. 4705) followed. (T. D. 23286—G. A. 4997; September 24, 1901.)

**Jute burlaps, dyed, colored, or striped.**

The fact that articles which in their natural color are known as burlaps are dyed or colored does not necessarily change their classification. *Held* that dyed, colored, or striped burlaps of jute are free of duty under the provision for "burlaps" in paragraph 424½, act of 1894, and not dutiable as manufactures of jute not specially provided for in paragraph 277.—*United States v. White* (suit 2528), *In re Lamb* (G. A. 2263), and *In re Collins* (G. A. 3367) followed. (T. D. 22988—G. A. 4916; April 23, 1901.)

**Jute canvas.**

"Plain woven fabrics," in paragraph 341, act of 1897, includes double-warp fabrics, not twilled or figured in any manner in the process of weaving, and otherwise falling within the descriptive terms of said paragraph. Certain jute canvas, suitable for artists' use, held dutiable under said paragraph 341, and not under paragraph 347 of said act. (T. D. 19098—G. A. 4097; March 11, 1898.)

Jute canvas composed of double-warp jute yarns, suitable for artists' use, dutiable under paragraph 347, act of 1897.—Appeal from the decision of the Board of General Appraisers, G. A. 4097. (T. D. 19178, April 4, 1898.)

*In re Lamb* (G. A. 4097), affirmed in *United States v. Lamb* (99 Fed. Rep., 262), followed. (T. D. 22560—G. A. 4785; October 19, 1900.)

**Jute fabric.****Buckram—**

Coarse jute fabrics, plain woven, known as "buckram," not exceeding 60 inches in width, weighing over 6 ounces per square yard, not exceeding 30 threads to the square inch, are dutiable under paragraph 341, act of 1897, the mere process of sizing and calendering not being sufficient to make such merchandise subject to classification under paragraph 347.—*In re Lamb* (G. A. 3950) and *McLeod v. United States* (75 Fed. Rep., 927) commented upon. (T. D. 20611—G. A. 4337; January 19, 1899.)

**Jute fabric—Continued.****Hop cloth—**

Jute fabrics, known on the Pacific coast and used as hop cloth, made of plain woven fabrics of single jute yarns of a comparatively fine texture, and not ordinarily suitable for covering cotton, are dutiable according to count of threads and weight under the provisions of paragraph 341, act of 1897.—G. A. 5135 (T. D. 23719) followed. (T. D. 24566—G. A. 5378; July 8, 1903.)

**Single jute yarns—**

Bagging composed of plain woven single jute yarns of comparatively fine texture suitable for the bagging of beans, potatoes, and other products, and which is not suitable ordinarily for the bagging of cotton, but only so in exceptional cases, as for bagging what is known as sea-island cotton, is not "bagging for cotton" within or dutiable under the provisions of paragraph 344, act of 1897, and is not dutiable under the provisions of paragraph 347 of said act as a "manufacture of vegetable fiber," but is properly dutiable as a "plain woven fabric of single jute yarns" according to width, count of threads, and weight, under the provisions of paragraph 341 of said act, that being more specific than said paragraph 347.—G. A. 4097, G. A. 4785, and G. A. 5035 cited and followed; *White v. United States* (69 Fed. Rep., 93) cited; *Chew Hing Lung v. Wise* (176 U. S., 156) followed. (T. D. 23719—G. A. 5135; May 9, 1902.)

Bags of single jute yarns, containing a colored or dyed stripe, 1 inch wide, are substantially dyed or colored, and are excluded from the provisions of paragraph 343, act of 1897, which includes only such bags as are *not* colored, dyed, etc. Bags, however, containing only a single colored stripe, trivial in value and character, are not colored or dyed bags, and fall under the provisions of said paragraph 343, if otherwise coming within its descriptive terms.—*In re Delta Bag Company* (G. A. 4997) followed. (T. D. 23618—G. A. 5105; March 24, 1902.)

Certain colored fabrics known as monks' cloth, woven double in warp and weft, from jute yarns not advanced beyond the condition of singles, are, when weighing not less than six ounces to the square yard, and not exceeding 60 inches in width, dutiable under paragraph 341, act of 1897, as "plain woven fabrics of single jute yarns."—*In re White*, G. A. 5035 (T. D. 23386), explained. (T. D. 24191—G. A. 5269; January 26, 1903.)

**Twilled burlaps—**

Burlaps of single jute yarns, woven in such manner as to present a twilled effect running diagonally across the cloth, are dutiable as manufactures of vegetable fiber at 45 per cent ad valorem under paragraph 347, act of 1897, and not as "plain woven fabrics of single jute yarns" at the compound rates imposed by paragraph 341. The term "plain woven" in said paragraph 341 means *plain* as distinguished from *twilled* or *figured* effects produced in the process of weaving. A plain woven cloth composed of jute yarns advanced beyond the condition of singles by grouping or twisting three or more single yarns together is excluded from paragraphs 341 and 344 of said act by the clauses limiting their application to goods composed of "single jute yarns" or "single yarns made of jute." Paragraph 347 supplies the proper classification.—*United States v. Lamb* (99 Fed. Rep., 262), affirming *In re Lamb* (G. A. 4097), and *In re Thompson's Nephew & Co.* (G. A. 4785) applied. (T. D. 23386—G. A. 5035; November 29, 1901.)

**Jute waste.** (See, also, Paper, waste.)

Jute waste, of an unusually short fiber, which is fit only to be converted into paper stock, and is not used for other purposes of manufacture, held free of duty under paragraph 632, act of 1897.—*In re Egan & Co.* (G. A. 4406) distinguished. (T. D. 22097—G. A. 4680; March 19, 1900.)

**Jute waste**—Continued.

Jute-thread waste in the gray, which is imported to be used as paper stock, but is identical in character with waste that is fit for use in other industries than paper making, and is so used to a large extent, is not free of duty under paragraph 632, act of 1897, as waste "fit *only* to be converted into paper," but is properly subject to classification under paragraph 463 of said act as "waste, not specially provided for," at the rate of 10 per cent ad valorem. Where fitness exclusively for a certain use is the qualification prescribed for determining the classification of an article, the common or predominant use of the article can not properly be taken as the test. Where the use of an article determines its classification, new uses to which the article becomes adapted in the progress of manufacture and in the development of new industries may operate to change a classification which has previously prevailed.—*In re Josephs* (G. A. 1192), *In re Lewy* (G. A. 5078), *Fisk v. Seeberger* (38 Fed. Rep., 718), *Train v. United States* (113 *id.*, 1020; 51 C. C. A., 623), and *Swan & Finch Company v. United States* (113 Fed. Rep., 243; 51 C. C. A., 200) followed; *In re Jessup & Moore Paper Company* (G. A. 2020) overruled. (T. D. 23637—G. A. 5115; March 29, 1902.)

**K.**

**Kaikis.** (See Separation of dutiable goods at different rates.)

**Kefir seed.**

Kefir seed or fungi dutiable at 20 per cent ad valorem under section 6, act of 1897. (T. D. 21260—G. A. 4452; June 8, 1899.)

**Keys for sardine boxes.** (See Sardine boxes.)

**Keystone charms.** (See Jewelry.)

**Kid-point gloves.** (See Gloves.)

**Kindergarten needles.** (See Needles.)

**Kings hollands.** (See Cotton.)

**Kirschwasser under commercial agreement.** (See Reciprocity, France, Germany.)

**Kittool fiber.** (See Fiber, kittool.)

**Klondike.**

Canadian cattle for. (See Cattle.)

Miners' outfits, free entry for use in. (See Wearing apparel.)

Regulations governing the entry and transportation of merchandise destined for the Klondike region and Northwest Territory of British Columbia via the United States subports of Juneau, Dyce, and Skagway, or other customs ports in Alaska. (T. D. 18905; circular 23, February 2, 1898.)

**Knife handles.**

Knife handles composed of two bone scales, riveted together, not dutiable as solid bone handles. (T. D. 20102—G. A. 4278; September 27, 1898.)

**Knit (crocheted) goods.**

Crocheting by hand or machinery being a species of knitting woolen caps commonly known as "tam-o'-shanters," made by the crocheting process, were dutiable under act of 1894 as "knit wearing apparel" at 50 per cent ad valorem under paragraph 285, and not as "articles of wearing apparel of every description \* \* \* not specially provided for," at 45 per cent ad valorem under paragraph 284.—*Toplitz v. United States* (U. S. circuit court for southern district of New York, suit 2358, decided January 5, 1899), affirming decision of the Board *In re Toplitz* (G. A. 3382), followed. Compare *In re Locke*, G. A. 3386. (T. D. 20922—G. A. 4395; March 24, 1899.)

**Knitting cotton.**

Tetzner's knitting cotton is not crochet cotton, but is dutiable at 6 cents a pound under paragraph 302, act of 1897. (T. D. 21371—G. A. 4477; July 3, 1899.)

**Knit undershirts and drawers.** (See, also, wearing apparel.)

A knit cuff, sewed on an undershirt or on drawers of cotton, even though constituting but 5 per cent of the value of the garment, is sufficient to bring it within the provisions of paragraph 319, act of 1897, for "shirts and drawers \* \* \* made wholly or in part on knitting machines or frames, or knit by hand." (T. D. 21694—G. A. 4581; October 19, 1899.)

**Knitting needles.** (See Needles.)**Knives, blades, and parts of.** (See, also, Pocketknives.)

Blades and parts of knives valued at not more than 50 cents per dozen, imported under the act of 1897, are subject to the rate of duty fixed for knives valued at more than 50 cents and not exceeding \$1.25 per dozen. The proviso to paragraph 153 of said act takes out of the operation of the general provisions of that paragraph all parts of knives, etc., valued at less than 50 cents per dozen by fixing a minimum rate of duty thereon. (T. D. 22144—G. A. 4696; April 10, 1900.)

**Knives, unfinished.** (See Pocketknives.)**Knoxville, Tenn.**

Port of delivery. (T. D. 19280; circular 71, April 27, 1898.)

**Koloa, island of Kauai.**

Subport of entry. (T. D. 22953; April 10, 1901.)

**Kran, Persian.** (See Coins, foreign.)**Kryofine.** (See, also, Medicinal preparations.)

"Kryofine," so called, is a medicinal preparation in the preparation of which alcohol is used; is closely allied in chemical constitution, character, and use to phenacetin, and is accordingly dutiable at 55 cents per pound under paragraph 67, act of 1897, and not, as claimed, at 20 per cent ad valorem under paragraph 15, nor at 25 per cent ad valorem as a chemical compound, or a medicinal preparation, under paragraphs 3 and 68 of said act. (T. D. 22600—G. A. 4804; November 9, 1900.)

**Kuskus-root fans.** (See Fans.)**L.****Labels, cigar.** (See Cigar labels.)**Labels, cotton.** (See Cotton labels.)**Labels, decalcomania.** (See Decalcomania labels.)**Labels, gummed paper for making.** (See Paper, gummed.)**Labels, immediate-transportation.**

Identification labels may be used for immediate-transportation goods. (T. D. 24529; June 29, 1903.)

**Labels or tickets, etiquettes.** (See Etiquettes.)**Labor, convict.**

Entry of goods product of convict labor prohibited. (T. D. 22310; June 23, 1900.)

**Lace articles.** (See, also, Beaded articles; Flouncings and laces; Wearing apparel.)

Fancy vegetable fiber articles consisting of a succession of oblong, oval, or elliptical openwork forms, with purled edges, each about half an inch long and a quarter of an inch wide, connected by threads drawn in the form of a cord, and which are used chiefly in making so-called "Renaissance tidies," or other



**Lace articles—Continued.**

lace articles, and in trimming garments, etc., are dutiable under the specific provisions for laces, lace articles, trimmings, and braids in paragraph 339, act of 1897. (T. D. 22266—G. A. 4713; June 1, 1900.)

Flounces or flouncings, so called, of silk and cotton, from about 6 to 14 inches and upward wide, comprising a netting foundation with figures in various designs wrought thereon by hand or in a lace machine, or embroidery machine or frame, and having one scalloped or otherwise irregular border, which are chiefly used in making or trimming the skirts of women's costumes, belong to the class of articles known commercially as "laces," and are dutiable as such under paragraphs 276 and 301, act of 1894. See G. A. 3738 and G. A. 3740, affirmed by United States circuit court for the southern district of New York in *Muser Brothers v. United States*, on March 14, 1901.—Silk edgings, being trimming laces from about a half inch to 6 inches wide, with one scalloped or otherwise irregular edge, are dutiable under the provision for "laces" in paragraph 301, act of 1894. See G. A. 2840, affirmed by the United States circuit court for the southern district of New York in *Lahey et al. v. United States*, 71 Fed. Rep., 870.—Silk chiffon, mousseline, or muslin, 12 inches wide and upward, with borders a half inch and more wide, produced by close-woven threads of the same material and color as the body of the fabric, are dutiable under the provision for "nettings and veilings" in paragraph 301, act of 1894. See G. A. 3140 and decision of the United States circuit court for the southern district of New York *In re United States v. Lahey et al.*, 83 Fed. Rep., 691. (T. D. 22989—G. A. 4917; April 23, 1901.)

Lace curtain panels—Nottingham curtains: Lace curtain panels, a class of lace articles made to cover glass panels in doors, and also lower sashes of windows, are lace window curtains, and where made on the Nottingham lace-curtain machine they are dutiable under paragraph 340, act of 1897. Lace curtains made partly on Nottingham lace-curtain machines and partly on other machines are not dutiable under paragraph 340, which provides for curtains made on Nottingham machines. Such articles are dutiable under paragraph 339.—G. A. 4641 (T. D. 21942), *In re Smith* (108 Fed. Rep., 800), and *Smith v. Read* (111 Fed. Rep., 795) cited and followed. (T. D. 24263—G. A. 5291; February 28, 1903.)

Lace curtains: The expression "made on the Nottingham lace-curtain machine or on the Nottingham warp machine," as used in paragraph 340, act of 1897, does not cover a curtain made partially on such machine and partially on some other machine not a Nottingham. (T. D. 21942—G. A. 4641; January 19, 1900.)

Pillow shams, bedsets, tidies, curtains, etc., imported under act of 1883, dutiable under paragraph 324 of said act at 35 per cent ad valorem. (T. D. 22944; April 5, 1901.)

Table covers, wrought in various fancy designs, of white vegetable fiber thread or cord, with crochet hook and needle, belong to the class of articles long known in commerce as lace table covers, and are dutiable at 60 per cent ad valorem under paragraph 339, act of 1897. (T. D. 22267—G. A. 4714; June 1, 1900.)

Tidies, doilies, bedsets, window curtains, and other articles composed wholly or in part of Renaissance, Nottingham, and other laces, and which are made either on the Nottingham lace machine, the "schiffli" lace or embroidery machine, or on other machines or frames, or made by hand, are dutiable at 50 per cent ad valorem under the provisions of paragraph 276, act of 1894. See G. A. 2393, G. A. 4630, and *Lahey & Duncan v. United States*, and *United States v. Van Blankensteyn et al.*, 71 Fed. Rep., 870, and 91 Fed. Rep., 977. (T. D. 23231—G. A. 4979; August 12, 1901.)

**Lace articles—Continued.**

Window curtains, bedsets, tidies, and other articles of cotton or other vegetable fiber, made wholly or chiefly by hand or wholly or in part on machines or frames, and which are distinguished in commerce and in common speech by the generic terms "lace" or "laces"—or as "embroidered" or "tamboured"—in connection with subordinate designations indicative of the peculiar style, use, and place or method of production, are dutiable at 60 per cent ad valorem under the provisions of paragraph 339, act of 1897. (T. D. 21918—G. A. 4631; January 12, 1900.)

Window curtains, lambrequins, parasol covers, bedsets, pillow shams, tidies, and other articles composed of cotton or other vegetable fiber, made wholly or in part on the Nottingham lace machine, the "schiffli" or other machine, or by hand from patterns drawn or stamped on oilcloth or other material, or on cushions or otherwise with needle and thread, are dutiable at 50 per cent ad valorem under the provisions in paragraph 276, act of 1894, for "laces, \* \* \* lace window curtains, tamboured articles, and articles embroidered by hand or machinery, \* \* \* and articles made wholly or in part of lace," such provision not being restricted to articles made from trimming or border laces which are sold by linear measure, but are applicable to articles having the generic term "lace" or "laces," irrespective of the method of their production or subordinate trade designations. (T. D. 21917—G. A. 4630; January 12, 1900.)

**Lace cotton nets.** (See Cotton.)

**Lace handkerchiefs, linen squares for.** (See Linen squares.)

**Lace, imitation of—Drawnwork.**

Doilies, napkins, pillow shams, and other articles composed of cotton or other vegetable fiber, ornamented either throughout or near the border with open and close work figures produced by removing, drawing, looping, interlacing, or otherwise manipulating the warp and weft threads of the foundation fabric and the employment of additional and different threads, and which is known as drawnwork, are dutiable at 60 per cent ad valorem under the provisions of paragraph 339, act of 1897. (T. D. 21944—G. A. 4643; January 23, 1900.)

**Lace nets or nettings.**

Figured bar or fish nets or nettings of cotton or other vegetable fiber, in pieces from 40 to 50 yards in length and from 40 to 72 inches in width, made upon the Nottingham lace-curtain machine or the Nottingham warp machine, are not dutiable under the provisions of paragraph 340, act of 1897, but under the provisions for nets or nettings in paragraph 339 of said act. (T. D. 20729—G. A. 4361; February 17, 1899.)

**Lace, tinsel.** (See Tinsel lace.)

**Lace-trimmed, embroidered wearing apparel.** (See Wearing apparel.)

**Laces of horsehair.** (See Hat braids and laces, etc.)

**Laces, shoe and corset.**

Shoe and corset laces made of narrow silk braid, with metal tags at either end, are dutiable at 50 per cent ad valorem as manufactures of silk not specially provided for, under paragraph 391, act of 1897, and not at 60 per cent ad valorem under the provision for "braids" or for "wearing apparel" in paragraph 390 of said act. (T. D. 19101—G. A. 4100; March 12, 1898.)

**Ladies' cotton collars.** (See Wearing apparel.)

**Ladies' hats of wool and fur.** (See Hats of wool and fur.)

**Ladies' neckwear.** (See Scarfs.)

**Lading permits.**

Issuance of lading permits to vessels discharging cargo under preliminary entry, after completion of such entry, under act of June 5, 1894, T. D. 15054. (T. D. 20664; February 1, 1899.)

**Lahaina, island of Maui.**

Support of entry. (T. D. 22953; April 10, 1901.)

**Lakes and colors.** (See Colors; Dyes or colors.)**Lamb gloves, women's.** (See Gloves.)**Lambrequins.** (See Lace articles.)**Lame.** (See, also, Metallics.)

Certain Christmas-tree ornaments dutiable as manufactures of lame under act of 1897. (T. D. 20615—G. A. 4341; January 23, 1899.)

**Lamp chimneys.** (See Glassware, blown and opal.)**Lamp shades, glass.** (See Glass.)**Lamps.** (See Electric incandescent lamps.)**Lancaster window blinds.** (See Cotton cloth, filled.)**Lancewood sticks.**

Lancewood sticks, not further manufactured than sawed, are dutiable under paragraph 198, act of 1897. (T. D. 22142—G. A. 4694; April 10, 1900.)

**Landing cargoes of tropical fruits.** (See Tropical fruits.)**Landing certificates.** (See, also, Free zone.)

Holder at a foreign port of a bill of lading issued to him by the common carrier may be considered as consignee within the contemplation of sections 3044 and 3045, Revised Statutes, and issuance of such landing certificate by such consignee sufficient for cancellation of export bonds. (T. D. 19368; May 21, 1898.)

Landing certificates must be executed by consignee at foreign port to whom merchandise is addressed.—On shipments to Canada, involving drawback not in excess of \$100, bond for production of foreign landing certificate may be waived on condition that payment of the drawback shall remain suspended until production of foreign customs certificate of landing abroad. (T. D. 22102; March 23, 1900.)

Stamps required on landing certificates delivered before and filed after July 1, 1901. (T. D. 23209; July 29, 1901.)

**Lantern slides.**

Magic-lantern slides, imported by the American Museum of Natural History, imported separate and apart from the lanterns, held to be philosophical instruments and free of duty under paragraph 638, act of 1897. (T. D. 20006—G. A. 4252; September 2, 1898.)

Glass slides for magic lanterns being specially provided for without words of limitation in paragraph 110, act of 1897, they are dutiable at the rate of 45 per cent ad valorem under that paragraph, and are not dutiable as toys at the rate of 35 per cent ad valorem under paragraph 418, the provisions of which apply only to toys not specially provided for elsewhere in the act.—*In re Borgfeldt* (65 Fed. Rep., 791) cited and distinguished. (T. D. 22918—G. A. 4894; March 20, 1901.)

**Lanterns for bicycles, lenses for.** (See Glass lenses.)**Lard cracklings.**

Lard cracklings, the refuse or waste of pork-packing establishments, used to make fertilizers, is not free under paragraph 569, act of 1897, but is dutiable as waste under paragraph 463. To entitle an article to free entry under para-

**Lard cracklings**—Continued.

graph 569, it must be manure or a substance used only as manure, and not material used to manufacture manure and which is not manure or a substance used for manure in its imported state. (T. D. 24802—G. A. 5488; November 21, 1903.)

**Laredo, Tex.**

Privileges of immediate-transportation act extended to. (T. D. 22167; circular 49, April 20, 1900.)

**Latakia tobacco.** (See Tobacco.)**Laurel leaves.** (See Bay and laurel leaves.)**Lava rock.**

Lava rock is a building stone, and when hewn is dutiable at the rate of 50 per cent ad valorem under the provisions of paragraph 118, act of 1897.—G. A. 2349 distinguished. (T. D. 23030—G. A. 4923; May 7, 1901.)

**Law library.** (See Books.)**Lea of flax, hemp, etc.**

Prescribing method of drying yarn or thread which has been starched or sized. (T. D. 18785; January 11, 1898.)

**Lead.** (See, also, Assay; Base bullion; Drawback; Pig lead; Smelting and refining.)

Refined lead produced from imported ores, and set aside under provisions of section 39, act of 1897, dutiable at 1½ cents per pound on withdrawal for consumption, or if not exported within six months from receipt of the ore in the United States. (T. D. 20491; January 4, 1899.)

Withdrawal of lead from bonded smelting and refining warehouses. (T. D. 22752; circular 6, January 29, 1901.)

**Lead-bearing ores.** (See, also, Assay of lead ores; Lead; Ores.)

Antimonial lead produced from domestic ores, substitution of, for refined lead produced from imported ores denied in absence of provision of law for same. (T. D. 19113; March 18, 1898.)

On the withdrawal for consumption of lead produced from imported ores in a bonded smelter, and set aside as required by section 29, act of 1897, duty must be collected on the quantity of lead so set aside and withdrawn. (T. D. 18898; January 31, 1898.)

Sampling of lead-bearing ores. (T. D. 18970; circular 33, February 15, 1898.)

Smelter, bonded: Date of receipt of imported lead ore at a bonded smelter governs computation of the period of six months prescribed by third proviso of section 29, act of 1897. (T. D. 22098; March 21, 1900.)

**Lead bullion imported.**

Lead bullion may be entered for smelting and refining in bond.—Duty to be collected at the rate of 2½ cents per pound of the gross weight imported. (T. D. 20431; December 16, 1898.)

Lead bullion, dutiable on gross weight under paragraph 182, act of 1897, not subject to assay provisions of paragraphs 1074 and 1089, Customs Regulations of 1899, which are amended accordingly. (T. D. 23859; July 9, 1902.)

Liquidation of entries of lead bullion under Department's decision of July 9, 1902 (T. D. 23859), suspended pending further consideration of questions involved. (T. D. 23892; July 23, 1902.)

Suspension of Department's regulations of July 9, 1902 (T. D. 23859), set aside.—Cancellation of bonds. (T. D. 24209; February 5, 1903.)

**Lead dross, type ashes dutiable as.** (See Type ashes.)

**Lead grids.**

Grids, whether made wholly or in part of lead, are dutiable at 45 per cent ad valorem under paragraph 193, act of 1897. Even if such articles be composed wholly of lead, they do not fall within the provisions of paragraph 182. That paragraph covers only forms of lead not made into articles. (T. D. 24722—G. A. 5444; October 12, 1903.)

**Lead in copper matte.**

Lead in copper matte dutiable at 1½ cents per pound under the provisions of paragraph 181, act of 1897. (T. D. 19777; July 28, 1898.)

**Lead in ocher earths.** (See Ocher.)**Lead produced in bonded smelter.**

The law and regulations of the Department contemplate the exportation of 90 per cent of lead shown by assay to be contained in the imported ore, and not of the lead produced therefrom. Bullion produced in bond from imported ores and transported from bonded smelter for refining need not be weighed or assayed on entry for rewarehousing. (T. D. 18855; January 22, 1898.)

**Leaf tobacco.** (See Tare; Tobacco.)**League of American Wheelmen.** (See Bicycles.)**Leather.**

Cases for medicine tumblers. (See Coverings.)

Chatelaine bags. (See Chatelaine bags.)

Gaufrée. (See Gaufrée leather.)

Gloves. (See Gloves.)

Grease for stuffing. (See Grease for stuffing leather.)

**Japanned—**

Paragraph 438, act of 1897, providing for "patent, japanned, varnished, or enameled leather," has no limitation as to weight of hides per dozen. (T. D. 19100—G. A. 4099; March 12, 1898.)

Manufactures of. (See Sweatbands for hats.)

Morocco leather. (See Morocco.)

Scrap. (See Scrap leather.)

Shoes. (See Shoes, Chinese.)

**Trunk as covering—**

Leather trunk filled with silks, both inclosed in a wooden packing case, not dutiable as an unusual covering. (T. D. 24646; September 2, 1903.)

**Leather and steel watch guards.** (See Jewelry.)**Leaves, artificial.** (See Artificial leaves.)**Leaves, medicinal.** (See Medicinal leaves in alcohol.)**Leaves, ornamental, and stems.** (See Piquets.)**Lees or dregs in ale.**

No allowance to be made for. (T. D. 22731; January 16, 1901. T. D. 22780; February 4, 1901.)

**Legality of reappraisement proceedings.**

1. *Jurisdiction—Board of classification.*—A board of three General Appraisers, sitting as a board of classification, under the provisions of section 14 of the customs administrative act of 1890, is invested with jurisdiction coextensive with that conferred on the courts by section 15 of said act, to review, upon protest duly filed, the regularity and to pass upon the validity of an appraise-

**Legality of reappraisement proceedings—Continued.**

ment made by a board of three General Appraisers organized and acting under the authority conferred on them by section 13 of said act. 2. *Same—Board of reappraisement.*—Such a board of three General Appraisers, sometimes designated as a board of reappraisement, is a statutory tribunal, with limited powers and jurisdiction; and any decision made by it transcending its jurisdiction is null and void. 3. *Collector of customs—Legal functions.*—The collector of customs is a special statutory officer, with functions some of which are ministerial or administrative and others quasi judicial in character. 4. *Same—Sole power to order reappraisements.*—He is invested by law with the exclusive power to order an appeal from an appraisement of merchandise made by a single General Appraiser to a board of three General Appraisers, sitting as a board of review, under said section 13. 5. *Condition precedent to jurisdiction of reappraisement board.*—A condition precedent to the acquirement of jurisdiction by said board is a statement by the collector, in proper form, that he deems the reappraisement of merchandise made by a single General Appraiser to be too low; and this requirement is not complied with when the collector orders the reappraisement contrary to his own judgment, under instructions of the Treasury Department. 6. *Secretary of the Treasury—No power to order reappraisements.*—The formation of such an opinion or belief by the collector involves the exercise by him of judgment and discretion, based on personal investigation of facts, is quasi judicial in character, as distinguished from a mere administrative or ministerial function, and can not be controlled by the Secretary of the Treasury, by virtue of the powers conferred on him by sections 249, 2652, and 2949, or other existing laws of Congress. (T. D. 21498—G. A. 4521; August 9, 1899.)

Appeal from decision of Board of United States General Appraisers (G. A. 4521), which held that a reappraisement called for by a collector of customs under section 13, act of 1890, acting under instructions from the Secretary of the Treasury, was invalid. (T. D. 21553; September 2, 1899.)

**Lekin tax.**

Lekin tax of China is an *export tax* levied by the "lekin board" of Chinese officials, and is imposed on all exported firecrackers, being paid by native manufacturers and merchants before the goods can be exported. It is not therefore an element to be considered in determining for dutiable purposes the market value of such goods in China, under the provisions of sections 13 and 19 of the customs administrative act of 1890.—United States v. Passavant, 18 Sup. Ct. Rep., 219, followed and applied. (T. D. 18950—G. A. 4075; February 3, 1898.)

Lekin tax imposed in China on firecrackers exported from that country, but not levied upon firecrackers consumed in China, being in the nature of an export duty strictly, is not an element of the dutiable value of the goods. (T. D. 19003; February 23, 1898.)

Lekin tax of China not an element of dutiable value, G. A. 4075. (T. D. 21593—G. A. 4553; September 11, 1899.)

**Lemon and orange peel in brine.** (See Orange peel.)

**Lemon boxes.** (See Orange boxes.)

**Lemons and oranges, and lemon and orange peel.** (See, also, Abandoned goods; Orange peel.)

Lemons and oranges cut in halves and packed in brine dutiable at 1 cent per pound under paragraph 266, act of 1897, and lemon and orange peel in brine dutiable at 2 cents per pound under paragraph 267. (T. D. 21383; July 12, 1899.)

**Lemons in boxes.** (See, also, Orange boxes.)

To ascertain the actual net weight of lemons imported in boxes the actual gross weight of each line imported must be found by weighing, separately, a sufficient number of representative packages of the different lines, the gross weight to be marked on each box tested. The total gross weights of the several lines must be obtained by applying the average weights ascertained to the number of boxes of each line, and the tare must be found by weighing a sufficient number of empty boxes of each size. (T. D. 23482; January 25, 1902.)

**Lemons in brine.**

Halved lemons in brine entitled to free entry as "fruits in brine" under paragraph 559, act of 1897. (T. D. 24507; June 22, 1903. T. D. 24567—G. A. 5379; July 11, 1903.)

**Lemons—Withdrawal for consumption.**

Lemons entered for consumption August 23, 1894, and allowed to remain on the wharf until August 24, 1894, when the act of 1894 went into effect, held by the court to be withdrawn for consumption under that act; but such decision not accepted by the Department as a precedent in other cases, as issue will be tried again. (T. D. 18967; February 14, 1898.)

**Lenses.** (See Glass lenses; Photographic lenses.)**Lentisco.**

"Lentisco," so called, being the ground leaves of the *Pistacia lentiscus*, or mastic tree, is not sumac, but is used as an adulterant for sumac and is a tannin-bearing substance of less value than sumac. It is not dutiable at 20 per cent ad valorem under section 6, act of 1897, nor at three-tenths of 1 cent per pound under paragraph 85 of said act. (T. D. 22949—G. A. 4904; April 3, 1901.)

**Letters, initial.** (See Initial letters.)**Lexicon, Greek-English.**

Not subject to copyright law. (T. D. 22781; February 5, 1901.)

**Liability of importers for duty.** (See Importers, liability of.)**Libraries.**

Books imported for. (See Books.)

Stamp tax on books for. (See Books.)

**Library, public.** (See Books, public library.)**License to unlade.**

Article 1641 of the Customs Regulations of 1899 modified. (T. D. 24628; August 20, 1903.)

**Lichi.**

Lichi, an edible fruit, sun dried for exportation, dutiable at 2 cents per pound under paragraph 262, act of 1897. (T. D. 19386—G. A. 4150; May 19, 1898.)

Lichi, commonly known as "lychee," an edible Chinese fruit, sun dried, is dutiable at 2 cents per pound, under the provision in paragraph 262, act of 1897, for "edible fruits, \* \* \* when dried, \* \* \* not specially provided for," and is not free of duty under paragraph 559, providing for "fruits, \* \* \* dried, \* \* \* not specially provided for."—United States *v.* Wing Wo Chong (98 Fed. Rep., 602; 39 C. C. A., 172) followed; *In re* Wing Wo Chong (G. A. 4150) affirmed. (T. D. 21878—G. A. 4618; December 20, 1899.)

Lichee, or lichi, is dutiable as a nut under paragraph 272, act of 1897, and not as an edible fruit, dried, under paragraph 262 of said act.—Board decision *In re* Wing Wo Chong (G. A. 4150 and 4618) modified. (T. D. 22461—G. A. 4756; August 24, 1900.)

**Lichi**—Continued.

Lichee, or lichi, canned and preserved, is dutiable at 1 cent per pound and 35 per cent ad valorem as "sweetmeats," under paragraph 263, act of 1897, and not at 1 cent per pound as nuts, not specially provided for, under paragraph 272 of said act. (T. D. 23645; April 3, 1902.)

**Licorice pastilles**—**Florents reglisse**.

Pastilles of various flavors known as "florents reglisse," made of licorice extract, gum, and sugar, are not dutiable under the provisions of paragraph 29, act of 1897, as licorice extracts in paste, rolls, or other forms, nor as medicinal preparations under paragraph 68, but are dutiable as confectionery under paragraph 212.—The articles, being manufactures in part of extract of licorice, are not dutiable as extract of licorice.—*Wolff v. United States*, 71 Fed. Rep., 291. (T. D. 22896—G. A. 4893; March 18, 1901.)

**Licorice root**.

Licorice root, in condition like coarse sawdust, exempt from duty as licorice unground under paragraph 598, act of 1897. (T. D. 20209—G. A. 4293; October 13, 1898.)

**Liens**.

Carriers' lien, extent of, under section 2981, Revised Statutes, as amended by the act of May 21, 1896. (T. D. 22683; December 22, 1900.)

Freight liens, discharge of. (See Freight liens.)

Lien for demurrage or car detention, where it exists, is embraced by section 2981, Revised Statutes, as amended by act of May 21, 1896, under the provision therein for "charges." (T. D. 24431; May 16, 1903.)

Purchase money advanced to shipper not a proper subject of lien under section 2981, Revised Statutes. (T. D. 22596; November 10, 1900.)

Shippers' C. O. D. not a proper subject of lien under section 2981, Revised Statutes. (T. D. 22610; November 16, 1900.)

**Light dues**.

Light dues and tonnage duties exacted in Porto Rico from Spanish vessels. (T. D. 22507—G. A. 4773; September 25, 1900.)

**Lights, electric carbon**. (See Carbons, electric.)**Liken**. (See Lekin.)**Lime, Vienna**. (See Vienna lime.)**Limes**.

Barrels and boxes of, may be opened and damaged product removed for abandonment. (T. D. 21891; December 30, 1899.)

Limes in brine are dutiable at 1 cent per pound under paragraph 266, act of 1897, providing, among other things, for "limes," without qualification, and are not dutiable at 40 per cent ad valorem as prepared vegetables or pickles under paragraph 241, nor free as fruits in brine under paragraph 559. *Roche v. United States* (116 Fed. Rep., 911) followed.—In assessing the specific duty per pound no allowance can be made for the weight of the brine in which the limes are imported, whether absorbed by the fruit or surrounding it. (T. D. 24320—G. A. 5307; March 28, 1903.)

Pickled limes are not entitled to entry under paragraph 559 of the free list of the act of 1897 as "fruit in brine." It seems, also, that they are not provided for under paragraph 241 as "vegetables, prepared or preserved, including pickles and sauces," but under paragraph 266. (T. D. 19035—G. A. 4083; February 25, 1898.)

**Limestone**. (See, also, Breccia.)

Broken or rubble limestone dutiable at 12 cents per cubic foot under paragraph 117, act of 1897. (T. D. 22001; February 10, 1900.)



**Linen and cotton goods, dimensions of.**

Statement of actual dimensions of inside packages of linen and cotton goods not required in invoices of such goods. (T. D. 18754; January 3, 1898.)

**Linen bobbins.**

Linen bobbins consisting of braided linen fillets about one-eighth of an inch wide and 3 yards long, put up in small bundles, are commercially known as "tapes," and, as such, properly dutiable at the rate of 45 per cent ad valorem under the provisions of paragraph 320, act of 1897.—*Wolff v. United States* (116 Fed. Rep., 1023) followed. (T. D. 24302—G. A. 5302; March 17, 1903.)

**Linen doilies.** (See Napkins, doilies, and scarfs.)**Linen, fringed, weight of.** (See Weight.)**Linen handkerchiefs.** (See Handkerchiefs.)**Linen napkins and tray cloths.** (See Napkins, doilies, and scarfs.)**Linen squares.**

Linen squares, ranging in sizes from 6 by 6 to 9 by 9 inches, with hem not exceeding half an inch in width, used chiefly as centers for lace handkerchiefs, are dutiable at 55 per cent ad valorem, under paragraph 345, act of 1897, as "unfinished" handkerchiefs. (T. D. 24367—G. A. 5323; April 11, 1903.)

**Linen towels.** (See, also, Towels.)

Fringes of linen towels which contain warp threads only are not to be included in the ascertainment of the specific or square-yard feature of the duty provided for in paragraph 346, act of 1897. The portion of the fabric which is reversed or folded and forms the hem in linen towels is to be included in the ascertainment of the specific or square-yard feature of the duty provided for in said paragraph. (T. D. 18979—G. A. 4077; February 11, 1898.)

**Linings, Astrakhan.** (See Astrakhan linings.)**Linings, Italian.** (See Cotton.)**Linoleum.**

Linoleum in the manufacture of which different colors are so introduced and laid as to penetrate the body of the plastic material from surface to the burlap foundation, and which, because it is in imitation of granite, is called "granite linoleum," is dutiable at 20 cents per square yard and 20 per cent ad valorem under the provision in paragraph 337, act of 1897, for "inlaid linoleum." (T. D. 21614—G. A. 4558; September 18, 1899.)

**Liqueur du Dr. Laville.**

Dutiable, as a medicinal proprietary preparation containing alcohol, at 50 cents per pound under paragraph 74, act of 1890. (T. D. 20561; January 18, 1899.)

**Liqueurs.** (See, also, Reciprocity, France.)**Liqueurs imported from Switzerland—**

Merchandise known in France and this country as liqueurs, including absinthe and kirschwasser, of the kind passed on in Board decision *In re Chapuis* (G. A. 4736), when products of Switzerland and imported from that country, are entitled to the benefits of the reduced rates provided by the reciprocal commercial agreement between France and the United States proclaimed by the President on May 30, 1898, by virtue of the so-called "most-favored-nation" clauses of the treaty between Switzerland and the United States, of November 25, 1850 (U. S. Stat. L., 43d Cong., pp. 748-751), the terms of said treaty having been recognized by both the State and Treasury Departments of the United States as entitling such products of Switzerland to the privileges claimed. (T. D. 22449—G. A. 4753; August 20, 1900.)

Merchandise known as cordials, liqueurs, etc., imported from Switzerland after March 24, 1900, not entitled to benefits conferred by the reciprocal arrange-

**Liqueurs—Continued.****Liqueurs imported from Switzerland—Continued.**

ment entered into between United States and France, T. D. 19405. (T. D. 22456; August 24, 1900.)

Merchandise, absinthe, and kirschwasser, of the kind passed on in Board decision *In re Luyties Brothers* (G. A. 4753), known in France and in this country as liqueurs, when produced in Switzerland and imported therefrom since March 24, 1900, are not entitled to the benefits of the reduced rates provided by the reciprocal commercial agreement between France and the United States, proclaimed by the President on May 30, 1898, the so-called "most-favored-nation" clauses of the treaty between Switzerland and the United States, of November 25, 1850 (U. S. Stat. L., 43d Cong., pp. 748-751), having been abrogated on March 24, 1900, and ceasing thereafter to have any operation or effect. (T. D. 22494—G. A. 4765; September 12, 1900.)

**Liquid albumen.** (See Albumen.)

**Liquid creosote.** (See Coal-tar products.)

**Liquid pawpaw milk.** (See Pawpaw milk.)

**Liquidation.** (See, also, Errors in liquidation.)

Date of the "liquidation and ascertainment of duties" mentioned in section 14 of the customs administrative act of June 10, 1890, "within ten days after but not before," which protests must be filed, is the date of final liquidation stamped on the entry by the collector, after the statement of the duties has been certified by the naval officer to be correct, as provided in article 1416, Customs Regulations of 1899, and is not the date of the original estimation of duties, which, as provided in article 410 (*ib.*), is tentatively made by the collector at the time of entry, before examination and appraisement of the merchandise. Accordingly, a protest filed with the collector within ten days after such original estimate, but before the final liquidation, is invalid as being made prematurely. (T. D. 22698—G. A. 4833; December 31, 1900.)

Liquidations are void when made pending an appeal to reappraisal. In such cases liquidation should be suspended until the conclusion of reappraisal proceedings, when the liquidation should accord with the value returned by the General Appraisers. Though the advance may exceed 50 per cent, additional duty is limited to 50 per cent, and no more than that percentage of the total appraised value should be collected. (T. D. 23723; May 14, 1902.)

Payment of full duties under protest not required within ten days of liquidation. (T. D. 18799; January 12, 1898.)

When a case is properly pending on appeal before the Board of Reappraisal, under the provisions of section 13 of the customs administrative act, it is error for the collector to attempt to make a liquidation of the entry, and his action in so doing is void. (T. D. 23453—G. A. 5058; January 3, 1902.)

Where an appraising officer, on being requested by the collector to report the correct dutiable value of goods, makes a return showing the value of the goods in quantity, and at the same time leaves the value per unit as stated on the invoice to stand unchanged, the collector is justified in rejecting the gross value, and calculating duty at the unit value upon the weight shown by the United States weigher. (T. D. 23871—G. A. 5178; July 12, 1902.)

**Liquidation, time of; goods in bond.** (See Protest.)

**Liquidations, tentative.**

**Stamping entries—**

A collector of customs, after making an ascertainment of duties and marking it as the "liquidation," also stamped upon the entry the words "subject to change of rates if required by law," and stamped the same words on the bulle-

**Liquidations, tentative—Continued.****Stamping entries—Continued.**

tin hung in the custom-house to notify the importers of his action. *Held* that the use of such stamp was notice to the importers that the ascertainment of duties was tentative, and was not the final "liquidation" of the entry against which a protest would lie. *In re Wesendonck*, G. A. 4032. (T. D. 24266—G. A. 5294; March 3, 1903.)

Appeal directed from decision of the Board of United States General Appraisers (G. A. 5294), involving the question of dutiable classification of certain sugar imported from France; also the question of sufficiency of the protests. (T. D. 24292; March 16, 1903.)

**Liquor, sulphur wicks for purifying.** (See Sulphur wicks.)**Liquors.**

Adulterated, samples of imported. (T. D. 24500; circular 71, June 17, 1903. T. D. 24751; circular 122, October 28, 1903.)

As sea stores. (See Sea stores.)

Alaska: Executive order concerning introduction of liquors into Alaska. (See Alaska.)

Alaska: Internal-revenue tax must be paid by purchaser of forfeited liquors sold at auction before delivery. Foreign liquors so sold must be stamped before delivery. (T. D. 18899; January 31, 1898.)

Alaska: Sale of liquor in Alaska. (See Alaska.)

Alaska: Seized liquors to be sold in Alaska. (See Alaska.)

Canada: Spirituous or distilled liquors in transit through Canada do not constitute an importation from that country, and are therefore not liable to the last proviso to paragraph 290, act of 1897. (T. D. 23706; May 9, 1902.)

Canadian, forfeiture. (See Forfeiture.)

Canadian, on dining cars. (See Dining-car supplies.)

Gauge of. (See Gauge of bottles, etc.)

Samples of all kinds of spirituous liquors should be assessed for duty regardless of the quantity imported.—Bottles containing one-tenth of a quart of brandy dutiable. (T. D. 21931; January 20, 1900.)

**Liquors, reimported domestic.** (See Domestic liquors, reimported.)**Lithographically printed toys.** (See Toys.)**Lithographic cigar labels and bands.** (See Cigar labels and bands, lithographic.)**Lithographic prints.** (See Prints, lithographic.)**Lithographic transfer paper.**

Duplex lithographic transfer paper, a species of paper made of two layers of paper, the lower being plain and the upper coated with gum, and used for printing decalcomanias, is not dutiable as surface-coated paper or a manufacture of paper, but is dutiable under paragraph 402, act of 1897, as paper not specially provided for.—G. A. 4837 (T. D. 22723), G. A. 5331 (T. D. 24393), and *Dejonge v. Magone* (159 U. S., 562) cited and followed. (T. D. 24748—G. A. 5459; October 24, 1903.)

Lithographic transfer paper is not dutiable as a manufacture of paper, but is dutiable as paper not otherwise specially provided for under paragraph 402, act of 1897, at the rate of 25 per cent ad valorem.—*United States v. Hunter* (124 Fed. Rep., 1005) distinguished; *Hartranft v. Wiegmann* (121 U. S., 615) and *Dejonge v. Magone* (159 U. S., 562) followed. (T. D. 22584—G. A. 4794; October 31, 1900.)

**Lithographs, copyrighted.** (See Music.)

**Lithographs, small, metal-framed.**

Small lithographically printed religious pictures, inclosed in metal frames with glass fronts, are not dutiable as toys, but are dutiable at the rate of 45 per cent ad valorem under paragraph 193 as manufactures of metal. (T. D. 24783—G. A. 5475; November 12, 1903.)

**Lithophone.**

Lithophone dutiable as paint containing zinc at 1 cent a pound under paragraph 57, act of 1897. (T. D. 20074—G. A. 4271; September 15, 1898.)

Lithophone dutiable at 1½ cents per pound under enumeration "white sulphide of zinc," paragraph 57, act of 1897.—G. A. 4271 not acquiesced in. (T. D. 20175; October 12, 1898.)

Lithophone, or white paint or pigment containing zinc, dutiable at 1½ cents per pound under paragraph 57, act of 1897. (T. D. 21749; November 11, 1899.)

Lithophone, or lithofone, at and prior to the passage of the act of 1897 was commercially known as "sulphide of zinc, white," or "white sulphide of zinc," and is dutiable as such under paragraph 57 of said act at 1½ cents per pound, and is not dutiable as a "paint or pigment containing zinc, but not containing lead," under said paragraph. (T. D. 22217—G. A. 4707; May 8, 1900.)

Lithophone at and prior to the passage of the act of 1897, commercially known as "sulphide of zinc, white" or "white sulphide of zinc," is dutiable as such under paragraph 57 of said act at 1½ cents per pound, and is not dutiable as a "paint or pigment containing zinc, but not containing lead," under said paragraph. *In re Gabriel*, G. A. 4707 (T. D. 22217), and *Gabriel v. United States* (114 Fed. Rep., 401; C. C. A., 123 *id.*, 296), followed. (T. D. 24615—G. A. 5403; August 6, 1903.)

**Lizards.**

Dried lizards, used by the Chinese as a tonic, are dutiable as a medicinal preparation under paragraph 68, act of 1897, and not as an unenumerated unmanufactured article.—T. D. 6265 approved. (T. D. 22416—G. A. 4745; August 7, 1900.)

**Local appraiser, function of.**

Local appraisers are in no sense classifying officers, their recommendations to collectors as to the character of goods being purely advisory. (T. D. 23471—G. A. 5063; January 20, 1902.)

**Local appraisers.**

Conference of. (See Conference.)

Illegals ascertainment of weight. (See Surveyor, duties of.)

**Local internal-revenue tax of France.** (See Fruits in spirits.)**Locomotive tires, old.** (See Old locomotive tires.)**Logs.** (See Mahogany logs; Piling; Timber.)**Longans.**

Chinese longans, nuts in every respect similar to but smaller than the Chinese lichi, and consisting of a smooth round seed surrounded by a pulpy edible substance, which, in turn, is surrounded by a thin warty shell, when dried in the condition, as they come from the tree, are properly dutiable at the rate of 1 cent per pound under the provisions of paragraph 272, act of 1897, as "nuts unshelled, not specially provided for." When this pulpy edible substance is taken from the nut, so that the latter loses its identity as such, dried and pressed into cakes of about one-half pound or other weight, this merchandise is properly dutiable at the rate of 2 cents per pound as edible fruit dried, under the provisions of paragraph 262 of said act.—G. A. 3097, G. A. 4756, and *United States v. Wing Wo Chong* (98 Fed. Rep., 602) followed; G. A. 4150

**Longans**—Continued.

and G. A. 4618, noted; *United States v. Hong Lung Chung*, southern district, United States circuit court (suit 3061, unreported), followed. (T. D. 23985—G. A. 5203; September 26, 1902.)

**Looking-glass plates, beveled.**

• Looking-glass plates, beveled, liable to additional duty of 5 per cent ad valorem under paragraph 107, act of 1897. (T. D. 20207—G. A. 4291; October 13, 1899.)

**Loom-woven fabrics.** (See Cotton fabrics.)**Loose sheets of printed matter.** (See Printed matter.)**Loretin.**

Loretin, an acid used for medicinal purposes, free of duty under paragraph 363, act of 1894. (T. D. 19078; March 12, 1899.)

Loretin, a medicinal coal-tar preparation, dutiable at 25 per cent ad valorem as a medicinal preparation under act of 1897.—*Koechl v. United States* (84 Fed. Rep., 954) followed. (T. D. 19251—G. A. 4128; April 15, 1898.)

**Loss of reimported whisky.** (See Whisky.)**Lost cargo.** (See Derelict merchandise.)**Lotkarten and lotblatter.**

Folded sheets of paper. (T. D. 24745—G. A. 5456; October 23, 1903.)

**Lottery matter.** (See, also, Expositions.)

"Premium bonds," so called, held to be lottery matter, and subject to the provisions of section 16, act of 1897. (T. D. 20572; January 20, 1899.)

**Louisiana Purchase Exposition.** (See Expositions.)**Lourdes, France, holy water from.** (See Holy water.)**Love birds.**

Java sparrows erroneously admitted as. (T. D. 22573; October 30, 1900.)

**Lowbush cranberries.** (See Foxberries.)**Lowelltown, Me.**

Subport of entry. (T. D. 22865; March 11, 1901.)

**Lumber.** (See, also, Mahogany logs; Pickets; Piling; Timber.)

Certain planed, tongued-and-grooved lumber free of duty under paragraph 676, act of 1894, as dressed lumber. (T. D. 21437; July 28, 1899.)

Lumber the product of State of Maine, and sawed and planed in New Brunswick, not free of duty under section 20, act of 1897, but dutiable as foreign lumber. (T. D. 19502; June 15, 1898.)

Lumber planed on one side, and tongued and grooved, for use as flooring and sheathing, is entitled to free entry under paragraph 676, act of 1894, as dressed lumber. It is not dutiable under paragraph 181 as manufactures of wood.—*United States v. Dudley* (174 U. S., 670; 19 Sup. Ct. Rep., 801), affirming 79 Fed. Rep., 75 (24 C. C. A., 449), and 74 Fed. Rep., 548; but reversing G. A. 3276. (T. D. 23167—G. A. 4957; July 1, 1901.)

Maine lumber manufactured in the Province of New Brunswick by a corporation of citizens of the United States can not be reshipped to the United States free of duty under section 20, act of 1897, as a corporation is not, and can not be, a citizen of the United States, to whom such privilege is confined. (T. D. 20575; January 20, 1899.)

Maine lumber, sawed and hewed in a mill in New Brunswick, leased from a British subject by a citizen and resident of the United States, free of duty under section 20, act of 1897. (T. D. 20334; November 19, 1898.)

Pieces of white pine lumber, 25 to 30 feet in length, and measuring 6 by 12 inches, are dutiable at 1 cent per cubic foot under paragraph 194, act of 1897,

**Lumber—Continued.**

as "timber hewn, sided, or squared (not less than 8 inches square)," and not at \$2 per 1,000 feet under paragraph 195. TICHENOR, G. A., dissenting.—In order that timber shall be "not less than 8 inches square," within the meaning of the statute, it is not necessary that each side shall measure at least 8 inches; it is sufficient if the product obtained by multiplying together the number of feet in each side is at least 64 square inches. TICHENOR, G. A., dissenting. (T. D. 19091—G. A. 4090; March 10, 1898.)

Pieces of white pine lumber, 25 to 30 feet in length, and measuring 6 by 12 inches, dutiable at \$2 per 1,000 feet, board measure, under paragraph 195, act of 1897.—Appeal from decision of Board of General Appraisers, G. A. 4090. (T. D. 19160; March 30, 1898.)

Pieces of white pine lumber measuring 6 by 12 inches, and from 20 to 30 feet in length, dutiable at \$2 per 1,000 feet, board measure, under paragraph 195, act of 1897, T. D. 19160. (T. D. 20363; November 28, 1898.)

Time of effect of tariff act: Lumber was imported into the port of Chicago in July, 1897. The evidence failed to show that the importing vessels arrived within the limits of the port prior to the time the President's signature was attached to the tariff act of 1897 (4.06 p. m., Washington time), although it was shown that the importers offered to make entry of the lumber at the custom-house before that time, but the collector refused to receive the papers. *Held*, no error in the action of the collector, and that the goods were dutiable under act of 1897, and not under that of 1894. (T. D. 24535—G. A. 5365; June 26, 1903.)

**Lychee.** (See Lichi.)**Lysol.**

Lysol, composed of cresol and oil saponified, dutiable as a coal-tar preparation at 20 per cent under paragraph 15, act of 1897.—*In re Matheson* (56 Fed. Rep., 482; 4 C. C. A. 3) and *United States v. Roessler* (79 Fed. Rep., 313; 24 C. C. A., 604) applied. (T. D. 21328—G. A. 4468; June 24, 1899.)

Lysol, which consists of a small fractional part of tar oil dissolved in fish oil by boiling, extensively used as a disinfectant and germicide, and, to some extent as a medicinal preparation, is not a coal-tar preparation, but dutiable as a chemical compound at 25 per cent ad valorem under paragraph 3, act of 1897.—Appeal from decision of Board of General Appraisers, G. A. 4468. (T. D. 21349; July 5, 1899.)

Lysol is dutiable at 20 per cent ad valorem under paragraph 15, act of 1897, as a coal-tar preparation not medicinal, not a color or dye, and not specially provided for, and not as a chemical compound or a medicinal preparation.—*In re Lehn*, G. A. 4468 (T. D. 21349), affirmed; *United States v. Lehn* (124 Fed. Rep., 87) followed. (T. D. 22362—G. A. 4726; July 16, 1900.)

**M.****Machinery.** (See, also, Sugar-refining machinery.)

Bonded period of six months prescribed for machinery imported for repairs under section 19, act of 1897, can not be extended. (T. D. 19213; April 11, 1898.)

Nothing but machinery can be imported for repairs free of duty under the provisions of section 19, act of 1897.—Sheets of new steel excluded. (T. D. 22891, March 18, 1901.)

T. D. 5680, requiring a deposit of a certain sum to defray the expenses of the examiner in case of the examination of merchandise at a place other than the

**Machinery**—Continued.

port of importation, is impliedly revoked by T. D. 16135 and T. D. 22463, which provide for the filing of a special bond, conditioned that all expenses shall be paid by the importer in such cases. (T. D. 24221; February 11, 1903.)

**Macramé flax towels.** (See Towels.)**Madagascar.** (See Invoice currency of Madagascar.)**Madras shirtings.** (See Cotton.)**Magazines, fashion.** (See Fashion magazines.)**Magic lanterns.**

Glass slides for. (See Lantern slides.)

Toy. (See Harmonicas; Toys.)

**Magic paintings.** (See Toys.)**Magnesia, sulphate of.** (See Epsom salts.)**Magnesite.**

Calcined magnesite, ground but not purified, is entitled to free entry under the provisions of paragraph 605, act of 1897. The use of such article as a cement will not make it dutiable as such; its specific enumeration by name must prevail.—G. A. 3370 distinguished. (T. D. 23316—G. A. 5003; October 16, 1901.)

**Magnesium.**

Magnesium powder imported under act of 1894 or act of 1897 is free of duty.—

Magnesium ribbon imported under act of 1894 or act of 1897 is not free of duty as magnesium, but is dutiable under said acts as a manufacture of metal not specially provided for. (T. D. 22127—G. A. 4690; April 3, 1900.)

Magnesium powder free of duty under paragraph 606, act of 1897, as "magnesium not made up into articles," being magnesium in its crude form. (T. D. 22191; April 30, 1900.)

**Magnesium flour.**

Magnesium flour held to be dutiable as a manufacture of metal, and not entitled to free admission under paragraph 606 for magnesium not made up into articles. (T. D. 21654—G. A. 4571; October 9, 1899.)

**Magnesium tips, nonmetallic.**

So-called magnesium tips or rods used for holding incandescent mantles in position are dutiable as unenumerated manufactured articles under section 6. Paragraph 97, act of 1897, applies only to articles which are susceptible of decoration.—*Dingelstedt v. United States* (91 Fed. Rep., 112) cited and followed. (T. D. 24737—G. A. 5452; October 16, 1903.)

**Magnums.**

An importation of 3 packages of champagne, 2 cases in each, and each case containing 6 magnum bottles, making 12 magnums of champagne in each package, held to be properly packed under paragraph 296, act of 1897.—No appeal from unpublished decision of Board of General Appraisers. (T. D. 21202; May 31, 1899.)

**Mahogany logs.**

Mahogany logs, squared by sawing, held not to be free as logs, rough or hewn only. (T. D. 21427—G. A. 4502; July 21, 1899.)

**Mail matter.**

Forwarding of, addressed to United States officials. (T. D. 21701; circular 128, October 26, 1899.)

**Mail packages addressed to ambassadors, etc.**

All packages imported through the mails, addressed to ambassadors, ministers, and *chargés d'affaires* representing foreign governments at Washington, will be delivered to the addressees by postmasters without submission to or the intervention of customs officials, and article 458 of the Customs Regulations of 1899 is modified accordingly. (T. D. 23827; circular 72, June 28, 1902.)

**Mails, importations by.** (See, also, Books; Copyrighted articles.)

A package of goods imported through the mails, sealed, and delivered to addressee, subject to seizure upon refusal of addressee to pay customs duty. (T. D. 21293; June 21, 1899.)

Application of President's order of November 4, 1899, to mail importations from United States forces stationed on the Hawaiian Islands, etc. (T. D. 21846; December 18, 1899.)

Articles imported in the mails and refused acceptance by addressees, or which have become undeliverable from any cause, must be returned, at the expiration of time limit prescribed by regulations of the Universal Postal Union Convention, to postmasters at offices from which mailed. (T. D. 19316; May 4, 1898.)

China: Executive order of November 3, 1900. (T. D. 22583; circular 148, November 5, 1900.)

China: Mail packages forwarded to the United States through the United States postal agency at Shanghai, China, are admitted to the mails subject only to the payment of duty. Executive order of November 3, 1900, extending the provisions of Executive order of November 4, 1899, to mail packages forwarded to the United States by members of the United States military, naval, and civil forces in China, has been revoked. (T. D. 24773; November 13, 1903.)

Diamonds by mail. (See Diamonds.)

Mexico: Unsealed registered as well as nonregistered mail packages from Mexico, containing merchandise, should be examined and appraised at exchange offices of receipt and forwarded to destination charged with the duties levied thereon, the postmaster at place of destination to collect the same and remit to the collector of customs who examined and appraised the package. (T. D. 24237; February 21, 1903.)

Music imported by mail in violation of copyright laws. (T. D. 20427; December 13, 1898. T. D. 20490; circular 5, January 4, 1899.)

Packages and parcels of mail matter containing articles designed as gifts or souvenirs, sent by officers, soldiers, and sailors of the United States and persons employed in the civil service of the United States from Porto Rico, Guam, Philippine Islands, and Cuba, may be delivered to the addressees by postmasters without intervention of customs officers. (T. D. 21830; December 11, 1899.)

Packages containing envelopes filled with sachet powder, fountain pens, stick pins, collar buttons, etc., of trifling value, imported through the mails as prizes for selling the perfumery, are not lottery matter, but are dutiable, and such importations by mail are illegal. (T. D. 20771; March 2, 1899.)

Parcels-post mail pouches which are forwarded direct from Germany to offices other than New York, the exchange office of receipt, should not contain dutiable packages. When dutiable packages are found therein, they should be returned to the exchange office of receipt for appraisement. (T. D. 22564; October 24, 1900.)

Printed matter imported by mail from countries having parcels-post conventions not free of duty under act of March 3, 1879. (T. D. 21031; April 19, 1899.)

Regulations relative to. (T. D. 20629; circular 13, January 30, 1899. Amended by T. D. 20735; February 23, 1899.)

Release of printed matter imported through the international mails. (T. D. 20969; April 7, 1899.)



**Mails, importations by—Continued.**

Statement and entry (Cat. No. 636) should be forwarded to postmaster with amount of fine rated thereon, and returned by the postmaster to the collector with money collected. Statements should be forwarded to Department at close of month with fines account and the stubs with stubs of other kinds. (T. D. 21742; November 8, 1899.)

Tea importations. (See Tea.)

Unclaimed dutiable articles received under parcels-post conventions to be treated as other unclaimed goods; received by mail or otherwise, to be delivered to postmasters for return to place of exportation. (T. D. 19341; May 13, 1898.)

Undeliverable postal convention packages are to be returned through Post-Office Department. (T. D. 22257; June 1, 1900.)

Undeliverable packages of goods imported by mail from Canada to be returned through Dead-Letter Office. (T. D. 19393; May 27, 1898.)

Undelivered mail importations: Statements and entries (Form Cat. 635) covering mail packages should, when the package is not delivered, be marked to show cause of failure to deliver and disposition, and the statement and entry returned to the customs officer who issued it.—This ruling does not affect the treatment of unregistered dutiable books or packages of unregistered dutiable merchandise from Mexico and Canada. (T. D. 23783; June 6, 1902.)

When duties on foreign mail packages can not be determined except by personal examination of customs officer, such package should be sent to the postmaster at the city where customs officer is located and not to customs officer direct; packages will then be returned registered to postmaster at office of destination. (T. D. 21766; November 15, 1899.)

Where mails are used for the purpose of fraud on the United States revenue, forfeiture proceedings should be instituted. (T. D. 18973; February 16, 1898.)

**Maine forests, product of; shooks.** (See Shooks.)

**Maine lumber.** (See Lumber.)

**Malangas.**

Cuban malangas and yams, so called, are not entitled to free entry as yams under paragraph 704, act of 1897, but are dutiable at 25 per cent ad valorem as vegetables in their natural state under paragraph 257 of said act. (T. D. 24231; February 17, 1903.)

**Manganese, borate of.** (See Borate of manganese.)

**Manganese ores.**

Ores containing less than 10 per cent of iron and from 40 to 50 per cent of manganese, or over, are commercially known as manganese ores, and are free of duty. (T. D. 19184; April 5, 1898.)

**Manifests.** (See, also, Immediate-transportation shipments.)

Card manifests. (See Baggage; Cording and sealing.)

Conductors of cars not required to forward copies of manifests to Auditor for the Treasury Department. (T. D. 20814; March 8, 1899.)

Copies of manifests of cargoes of vessels must be forwarded from the port where the cargo is unladen or entered. (T. D. 21092; May 5, 1899.)

Customs laws of the United States regarding invoices, manifests, etc., applicable to importations into Porto Rico from foreign countries. (T. D. 22319; June 29, 1900.)

Erroneous shipments: Merchandise shipped in error to be post-entered on manifest and returned without export entry unless landed. (T. D. 24195; January 29, 1903.)

Form of manifest for merchandise laden for transportation and exportation. (T. D. 24187; circular 12, January 27, 1903.)

**Manifests—Continued.**

Legibility of manifests of cargoes. (T. D. 21305; circular 89, June 26, 1899.)

Modification of manifest and affidavit covering goods imported on frontiers in boats of less than 5 tons, cars, or other vehicles. (T. D. 19235; April 16, 1898. Modified by T. D. 21686; October 21, 1899.)

Owners of small boats, wagons, or other vehicles not required to mail copies of manifests to Auditor for the Treasury Department. (T. D. 20107; September 26, 1898.)

Prescribing forms of manifests, etc., for the use of masters of ferryboats plying between the United States and contiguous territory. (T. D. 19380; circular 87, May 24, 1898.)

**Mantels of tile.** (See Tile.)

**Mantle web and mantle yarn.** (See Yarn.)

**Manufacture.** (See, also, Drawback.)

Filling of beer bottles is not a manufacture. (T. D. 23511; February 7, 1902.)

**Manufacture defined.**

The United States Supreme Court in *Tide Water Oil Company v. United States* (171 U. S., 210) defines the term "manufacture" as follows: "The primary meaning of the word 'manufacture' is something made by hand, as distinguished from a natural growth; but as machinery has largely supplanted this primitive method, the word is now ordinarily used to denote an article upon the material of which labor has been expended to make the finished product. Ordinarily the article so manufactured takes a different form, or at least subserves a different purpose, from the original materials, and usually it is given a different name. Raw materials may be, and often are, subjected to successive processes of manufacture, each one of which is complete in itself, but several of which may be required to make the final product. Thus, logs are first manufactured into boards, planks, joists, scantlings, etc., and then by entirely different processes are fashioned into boxes, furniture, doors, window sashes, trimmings, and the thousand and one articles manufactured wholly or in part of wood. The steel spring of a watch is made ultimately from iron ore, but by a large number of processes or transformations, each successive step in which is a distinct process of manufacture, and for which the article so manufactured receives a different name. The material of which each manufacture is formed, and to which reference is made in section 3019, is not necessarily the original raw material—in this case the tree or log—but the product of a prior manufacture; the finished product of one manufacture thus becoming the material of the next in rank." (T. D. 19548; June 25, 1898.)

The principle laid down in *Hartman v. Wiegmann* (121 U. S., 609) is that "the application of labor to an article, either by hand or by mechanism, does not make the article necessarily a manufactured article within the meaning of that term as used in the tariff laws." (T. D. 23009; May 2, 1901.)

**Manufactured furs.** (See Furs.)

**Manufacturers' certificates, extract from.** (See Extract from manufacturer's certificate.)

**Manufactures of paper.** (See Prints, lithographic.)

**Manufacturing warehouse.** (See Warehouse.)

**Manuscripts.**

"Profiles of railroad," if consisting of written descriptions and computations, free as manuscripts under paragraph 609, act of 1897; if consisting of plans, etc., dutiable at 20 per cent ad valorem under paragraph 454. (T. D. 18888; January 29, 1898.)

**Manuscripts—Continued.**

Typewritten sheets describing certain mining properties held to be manuscripts and free of duty under paragraph 609, act of 1897. (T. D. 19535—G. A. 4198; June 21, 1898.)

**Map of world.**

A map of the world is not a model of an invention. (T. D. 24072—G. A. 5234; December 2, 1902.)

**Maraschino cherries.** (See Fruits in spirits.)**Marasque water.**

An article known as "eau de marasque," or marasque water, produced by crushing cherries and distilling their juice with water, and containing no alcohol extrinsically added, not used as a beverage, but sold exclusively as a flavoring, is not dutiable at 20 per cent ad valorem under section 6, act of 1897, as a nonenumerated article, but is dutiable at 60 cents per gallon under paragraph 299, either directly or by similitude, as cherry juice. (T. D. 24715—G. A. 5437; October 6, 1903.)

**Marble.**

Certain limestone of micaceous appearance and not containing angular fragments held not to be breccia, but to be marble, and to be dutiable at 65 cents per cubic foot under paragraph 114, act of 1897. (T. D. 21672—G. A. 4577; October 13, 1899.)

**Marble blocks.** (See, also, Breccia; Istrian marble or stone.)

Marble blocks varying in weight from 6 to 20 tons apiece, produced by sawing with wire cable from the larger blocks blasted at quarry, are not commercially known as sawed marble, but are known as quarry blocks, and dutiable as marble in the block, rough or squared only, at 65 cents per cubic foot under paragraph 114, act of 1897, and not as marble, sawed or dressed, under said paragraph. (T. D. 22434—G. A. 4747; August 9, 1900.)

Marble in block: In construing paragraph 114, act of 1897, which relates to "marble in block, rough or squared only," *Held* that the term "block" is not confined to stones in rectangular form, and that certain marble in a rough state reduced approximately to a cylindrical shape and known as blocks for columns, is dutiable under said paragraph as "marble in block, rough," and not under paragraph 115 of said act as manufactures of marble, not specially provided for. (T. D. 24683—G. A. 5425; September 28, 1903.)

**Marble paper.** (See Paper.)**Marble polishers.**

Various shaped articles of honestone with one smooth surface designed and adapted for use in the series of processes in polishing marble, and not suitable for sharpening edge or sharp tools, are not entitled to free entry as hones or whetstones under paragraph 574, act of 1897, but are properly dutiable as non-enumerated manufactured articles under the provisions of section 6 of said act. (T. D. 23986—G. A. 5204; September 26, 1902.)

**Marble statuary.** (See Statuary.)**Marble vases not statuary.** (See Statuary.)**Marchpane.** (See Confectionery.)**Marcipan.** (See Confectionery.)**Marine glue pitch.**

Several varieties of Jeffery's so-called marine glue pitch are found not to be composed in chief value of rubber or gutta-percha, and are held to be dutiable under section 6, act of 1897, as unenumerated manufactured articles.—Compare *In re Ferdinand*, G. A. 3101. (T. D. 24117—G. A. 5248; December 23, 1902.)

**Marjoram.** (See Thyme and marjoram.)

**Market value.** (See, also, Dutiable value; Entry of merchandise; Royalty fees.)

**Authority of local appraisers—**

Authority of local appraisers to examine importers under sections 16 and 17 of customs administrative act of 1890 as to market value of imported goods. (T. D. 19438; June 7, 1898.)

**Additions to make market value—**

Section 7 of the customs administrative act, as amended by section 32, act of 1897, authorizes additions on entry to invoice values of imported merchandise so as to raise the same to market values only where such merchandise has been "actually purchased," as distinguished from that "obtained otherwise than by actual purchase." The purchase contemplated by the statute is a purchase made by an owner or consignee in the United States from a consignor in some foreign country, and has no reference to transactions of bargain and sale exclusively conducted between aliens or other persons resident abroad.—Goods purchased abroad by one member of a partnership, resident in Liverpool, and consigned to another member of the partnership, resident in New Orleans, La., for sale on joint account of the firm, are consigned goods "obtained otherwise than by purchase," and are not entitled to the benefit of the provisions accorded by said section 7 only to goods "actually purchased." The contemporaneous construction of an ambiguous law, followed uniformly for nine years by the Board of General Appraisers, the Treasury Department, and subordinate customs officials, without reversal by the courts, is of controlling authority. (T. D. 21592—G. A. 4552; September 9, 1899.)

French internal-revenue tax. (See Fruits in spirits.)

**Power of appraising officers—**

It is the right and duty of appraising officers to inquire into the real nature and rightfulness of so-called commissions, or other charges, claimed by the importers to be nondutiable. Where the appraiser, in order to make market value, disallows a certain discount claimed to be a commission, it must be assumed that it was not arbitrarily rejected, but was taken as the amount of the advance deemed necessary to "make market value." In such case the remedy of the importer is by appeal for reappraisal, under section 13, act of June 10, 1890.—United States *v.* Kenworthy (68 Fed. Rep., 904; 16 C. C. A., 61), Wanamaker *v.* Cooper (69 Fed. Rep., 329), and United States *v.* Hermann (91 Fed. Rep., 116; 33 C. C. A., 400) followed. (T. D. 20683—G. A. 4354; February 2, 1899.)

**Marking of imported goods.** (See, also, Bags; Books; Dresden china.)

Bales of goods, if not consisting of bundles merely secured by ropes, etc., should be marked to indicate country of origin and quantity of contents. (T. D. 20892; March 22, 1899.)

Goldsmith's hall mark placed on unfinished domestic silver goods, sent to England for that purpose, does not constitute an improvement in condition of the goods or advancement in value abroad within the meaning of paragraph 483, act of 1897. (T. D. 23441; December 30, 1901.)

Goods may be marked to indicate the country of origin under the provisions of section 8, act of 1897, without having actual name of country thereon. (T. D. 20253; October 28, 1898.)

Marking, etc., of packages, etc., of imported goods required by paragraph 8, act of 1897, is a duty cast upon the importer by said act, and a Treasury regulation (T. D. 20178) exacting compensation for such marking, etc., or supervision of the same by customs officials, equal to the salary of the officials for the time so

**Marking of imported goods—Continued.**

employed, no such charge to be for less than one-fourth of a day, is not excessive and is valid. *Iselin v. Hedden* (28 Fed. Rep., 416) and *Auffmordt v. Hedden* (30 Fed. Rep., 360) distinguished; and *Kennedy v. Magone* (158 U. S., 212), and *Cassado v. Schell* (33 Fed. Rep., 332).—Board of General Appraisers has jurisdiction to determine the legality of a Treasury regulation making charges for the supervision of such marking of packages, as it "relates to dealings with imported merchandise in the regular course of passing the same through the custom-house," and does not affect the "lawful entry, regular invoice, or appraisalment" of the goods. *In re Chichester* (48 Fed. Rep., 281) followed. (T. D. 22496—G. A. 4767; September 12, 1900.)

**Marking of bottled goods under the provisions of section 8, act of 1897.**—Modification of Department's circular of December 20, 1890, T. D. 10445. (T. D. 22185; April 25, 1900.)

**Porto Rican goods.** (See Porto Rico.)

**Postal cards not subject to marking to indicate country under section 8, act of 1897.** (T. D. 22540; October 11, 1900.)

**Proprietors of bonded manufacturing warehouses may mark cases containing articles in such manner as may be indicated by foreign buyers, provided such marking shall not conflict with other requirements or afford opportunity for misleading purchasers.** (T. D. 21799; November 24, 1899.)

**Regulations.** (T. D. 18846; circular 14, January 20, 1898. T. D. 18963; circular 31, February 14, 1898. T. D. 19206; circular 62, April 8, 1898. T. D. 20178; circular 185, October 13, 1898. T. D. 20458; circular 208, December 24, 1898.)

**Rules as to marking quantity of contents of packages of imported goods under section 8, act of 1897.** (T. D. 20742; February 25, 1899.)

**Surgical instruments, marking of, under provisions of section 8, act of 1897.** (T. D. 22704; January 4, 1901.)

**Tin-enameled signs do not require marking to indicate country of origin, under section 8, act of 1897, but packages should be marked to indicate such country and quantity of contents.** (T. D. 20861; March 16, 1899.)

**While delivery of imported goods which are marked to indicate the country of origin may be permitted, the indication must be in legible English words.** (T. D. 22231; May 16, 1900.)

**Cutlery—**

1. Cutlery bearing fictitious names; 2, cutlery bearing names of domestic houses; 3, position of marking on articles; 4, name of country of origin on labels and packages; 5, marking of presentation cutlery; 6, marking of articles bearing words "London and New York," etc.; 7, marking of goods afloat, in warehouse, or in course of manufacture February 14, 1898. (T. D. 19072; March 10, 1898.)

**Scissors:** In case of marking of scissors under sections 8 and 11, act of 1897, name of country of origin must appear on same surface with, and in close proximity to, the commercial markings. (T. D. 19210; April 9, 1898.)

**Reimported whisky—**

**Whisky of domestic origin sent abroad in casks and returned in a bottled condition to be treated as of foreign origin, because identity can not be established, but marking of bottles under section 8, act of 1897, not required, as goods are not of foreign manufacture.** (T. D. 19110; March 17, 1898.)

**Watch movements—**

**Importation of watch movements made in Switzerland marked with the name Springfield, prohibited under sections 8 and 11, act of 1897.—Marking in this country denied.** (T. D. 18972; February 15, 1898.)

**Marking of imported goods—Continue****Watch movements—Continued.**

Swiss watches and movements may be delivered if, in addition to name of country of origin, name and address of dealer in the United States appear. (T. D. 19218; April 11, 1898.)

Watch movements which are not properly marked or capable of being marked under the provisions of section 8, act of 1897, should be exported. (T. D. 20013; September 9, 1898.)

**Marriage.**

Effect of marriage on residence and political status of women. (See Artists, American.)

**Marshmallow.** (See Althea root.)**Marzipan.** (See Confectionery.)**Masks.****In part of wool—**

Toy masks, composed in chief value of paper or pulp and in part of wool, are dutiable under paragraph 451, act of 1897, as masks composed of paper or pulp, and are not dutiable under paragraph 366 of said act as manufactures in part of wool, nor as toys under paragraph 418.—Following G. A. 4532, 4547, 4550, and 4894. (T. D. 23425—G. A. 5050; December 17, 1901.)

**Wire cloth masks.** (See Wire masks.)**Massena, N. Y.**

Quarantine station for inspection of animals. (T. D. 22567; October 27, 1900.)

**Mastic asphalt.** (See Asphalt.)**Mastic tree (*Pistacia lentiscus*), ground leaves of.** (See Lentisco.)**Match blocks.**

Match blocks dutiable at 20 per cent ad valorem under paragraph 200, act of 1897. (T. D. 20100—G. A. 4276; September 27, 1898.)

**Matched and assorted pearls.** (See Pearls.)**Matches.**

Internal-revenue tax on, in Porto Rico. (T. D. 22236; circular 70, May 19, 1900.)

**Mats.** (See, also, Cocoa-fiber mats; Hinoki mats and baskets; Splashers; Straw mats.)

Certain floor coverings, made of mooj fiber, and consisting of finished articles which are to be used in the same condition as woven, are dutiable under paragraph 334, act of 1897, as mats of vegetable fiber, and not under paragraph 333 as matting.—*In re* Darragh, G. A. 4396, followed. (T. D. 21407—G. A. 4493; July 15, 1899.)

**Matte, copper.** (See Copper matte.)**Mattings and burlaps, usual coverings.** (See Tobacco.)**Mattresses.** (See Horsehair mattresses; Peat moss.)**Mayaguez, P. R.**

Subport of entry. (T. D. 22305; circular 94, June 22, 1900.)

**Measurement.**

Mending or darning thread. (See Darning cotton.)

Files to determine rate of duty. (See Files.)

Glass. (See Glass.)

Grape barrels. (See Barrels, grape, capacity of.)

**Measurement—Continued.**

Pineapple crates, capacity of. (See Pineapple crates.)

Poppy seed, per bushel. (See Poppy seed.)

Rugs with selvage. (See Rugs.)

**Measuring tapes.** (See Tapes, measuring.)**Meat.** (See, also, Beef, exportation of; Jerked beef.)

Canned turtle, product of American fisheries, free of duty. (T. D. 22083; March 14, 1900.)

**Meat and wine, extract of.** (See Extract, meat and wine.)**Medallions, duplicate, free entry of.** (See Artists, American.)**Medicinal leaves in alcohol.**

Crushed or ground medicinal leaves, saturated with alcohol, dutiable at 20 per cent ad valorem as an unenumerated manufactured article under section 6, act of 1897. (T. D. 20516—G. A. 4327; January 5, 1899.)

Crushed or ground medicinal leaves, saturated with alcohol, dutiable at 60 cents per pound and 45 per cent ad valorem, under paragraph 2, act of 1897.—G. A. 4327 disregarded. (T. D. 20711; February 18, 1899.)

**Medicinal preparations, etc.**

Ichthyol free of duty under paragraph 626, act of 1897. (T. D. 21360; July 7, 1899.)

Phenacetin, kryofine, sulfonal, and salol dutiable as medicinal preparations containing alcohol, or in the preparation of which alcohol is used, under paragraph 67, act of 1897, at 55 cents per pound. (T. D. 21360; July 7, 1899.)

Trional, guaiacol carbonate, bismuth, betanaphthol, aristol, and medicinal tablets, dutiable as medicinal preparations under paragraph 68, act of 1897, at 25 per cent ad valorem. (T. D. 21360; July 7, 1899.)

**Medicine tumblers.**

Leather cases usual coverings for. (T. D. 23056—G. A. 4926; May 14, 1901.)

**Memorandum books, pocket.**

Combination pocket memorandum books, made of paper, having, in addition to the usual ruled pages, various compartments or pockets for carrying cards, bills, etc., are dutiable under paragraph 403, act of 1897, which provides for books of all kinds.—Slate books, a species of book made of paper coated with a preparation of silicate or other material, are dutiable under paragraph 403, act of 1897.—Memorandum books, with small mirrors on the inside of one of the covers, each having a small lead pencil held in a loop attached to the cover, are not dutiable as entireties, but are dutiable under said paragraph 403 at the rate of 25 per cent ad valorem on the books, and at the rate of 45 cents per gross and 25 per cent ad valorem on the lead pencils.—Lithographically printed religious pictures, small, inclosed in metal frames with glass fronts, are not dutiable as toys, but are dutiable at the rate of 45 per cent ad valorem under paragraph 193, act of 1897, as manufactures of metal.—Keary v. Magone (40 Fed. Rep., 873) and G. A. 4007 (T. D. 18609) cited and followed. (T. D. 24783—G. A. 5475; November 12, 1903.)

**Memorial designs.** (See Wreaths, artificial.)**Mending or darning thread.** (See Darning cotton.)**Men's hose.** (See Hosiery.)**Mercerized cotton cloth.** (See Cotton.)**Merchandise.** (See, also, Entry of merchandise.)

Can not be withdrawn from bonded warehouse for exportation to Guam, Tutuila, or Philippine Islands. (T. D. 23367; November 20, 1901.)

Derelict, duty on. (T. D. 23155; July 2, 1901.)

**Merchandise—Continued.**

Destroyed by fire while in customs custody, refund of duties on. (T. D. 22847; March 1, 1901.)

Distinguished from "goods." (T. D. 23429; December 18, 1901.)

Entry of, after 4.06 p. m., July 24, 1897. (T. D. 21116—G. A. 4436; May 9, 1899. T. D. 22870—G. A. 4881; March 8, 1901.)

Forwarding of, for examination by Board of General Appraisers. (T. D. 23436; December 24, 1901.)

Invoiced in rupees, entries of. (T. D. 23059; May 18, 1901.)

Paying specific duty, appraisement of. (T. D. 22952; April 10, 1901.)

Philippine Islands; jurisdiction of Board of General Appraisers. (T. D. 23417—G. A. 5042; December 11, 1901.)

Porto Rico; jurisdiction of Board of Classification. (T. D. 23191—G. A. 4967; July 16, 1901.)

Shipped in error; how entered on manifest. (T. D. 24195; January 29, 1903.)

**Mercurial preparations.**

Mercury sulphocyanate, mercury nitrate mercurous cryst., mercury oxycyanide, and mercury bichloride are dutiable as chemical compounds under paragraph 3, act of 1897, and not as medicinal preparations. (T. D. 22970—G. A. 4909; April 16, 1901.)

**Mercury, fulminate of.** (See Fulminate of mercury.)**Merino wool.** (See Wool.)**Metal bars.**

Bars invoiced as "combined iron and steel for planer irons" dutiable at 45 per cent ad valorem as manufactures of metal. (T. D. 21187; May 27, 1899.)

**Metal beads.** (See Beads.)**Metal buttons.** (See Buttons.)**Metal clippings.** (See, also, Dutch metal clippings.)

"Metal clippings," so called, free of duty as composition metal of which copper is a component material of chief value, under paragraph 452, act of 1894. (T. D. 23108; June 11, 1901.)

**Metal-coated paper.** (See Chinese paper money.)**Metal gauze.**

Metal gauze, classified as a manufacture of metal, held to be free of duty as "bolting cloths" under paragraph 407, act of 1894, as the article is known in trade as bolting cloth for milling purposes. (T. D. 20746; February 27, 1899.)

**Metal netting.**

Netting composed in chief value of metal threads is dutiable under paragraph 179, act of 1897, as an article made in chief value of metal threads, and not as a manufacture of metal under paragraph 193 of said act.—G. A. 4253 and G. A. 4405 followed. (T. D. 22381—G. A. 4734; July 23, 1900.)

**Metal rings for umbrella sticks.** (See, also, Umbrella rings.)

Rings made of strips of brass three-fourths of an inch wide and varying from five-eighths to three-fourths of an inch in diameter, stamped and pressed to produce raised figures on outside and corresponding depressions on inside, and gilded or washed to resemble gold, used by umbrella manufacturers to cover defects in joining umbrella sticks and handles, not jewelry, but manufactures of metal, dutiable at 45 per cent ad valorem under paragraph 193, act of 1897. (T. D. 20800—G. A. 4372; March 2, 1899.)



**Metal scraps.**

Old scraps of metal, consisting of the shells of exploded cartridges and the scrap metal from which the same were originally cut, collected around arsenals, and composed of copper and nickel with traces of lead, but containing no zinc, copper being the component material of chief value therein, are not assessable with duty as "argentine, albata, or German silver, unmanufactured," under the provisions of paragraph 174, act of 1897, and are not included within the provisions of section 6 or paragraph 588 of said act, but are specifically included within and entitled to free entry under the provisions of paragraph 533 of said act. (T. D. 23469—G. A. 5061; January 15, 1902.)

**Metal, sheets of composition.** (See Sheets of composition metal.)

**Metal, smelting.** (See Smelting.)

**Metal statuary.** (See Statuary.)

**Metal thread.**

An article made by winding tinsel wire around cotton thread, the former being of chief value, is not dutiable as a manufacture of metal thread, but is dutiable as metal thread at the rate of 5 cents per pound and 35 per cent ad valorem under paragraph 179, act of 1897.—G. A. 2529 and G. A. 5087 cited and followed. (T. D. 23729—G. A. 5140; May 16, 1902.)

Articles described as "cordonnet," "filé d'or," "washable gold thread," or "wash gold thread," composed of 3 metal threads twisted together, each of such component metal threads being composed of a cotton thread wrapped around with fine tinsel wire, and such component thread being known commercially as "metal thread" and also as "cordonnet," are dutiable as metal threads at the rate of 5 cents per pound and 35 per cent ad valorem under paragraph 179, act of 1897, and not dutiable as articles composed of metal threads. (T. D. 24157—G. A. 5259; January 13, 1903.)

Gilt cord composed of two or more metal threads twisted together and wound around a cotton core, dutiable at 60 per cent ad valorem under paragraph 179, act of 1897.—*Wolff v. United States* (71 Fed. Rep., 291; 18 C. C. A., 41) and *In re Wolff* (G. A. 2439) followed. (T. D. 20007—G. A. 4253; September 2, 1898.)

Single flat tinsel wire crinkled, and articles composed of two fine flat tinsel wires, each of which is crinkled, and the two being twisted loosely together, the articles being commercially known as crinkled lame, are dutiable as tinsel wire, lame or lahn, at the rate of 5 cents per pound, under paragraph 179, act of 1897, and not at 5 cents per pound and 35 per cent ad valorem as metal thread.—The term "metal thread" is a commercial term used to designate an article made by twisting a thread of cotton and silk with a strand of tinsel wire, lame or lahn, and does not include any article composed wholly of metal. (T. D. 24158—G. A. 5260; January 13, 1903.)

Thread composed of three metal threads twisted together, each of said threads being composed of a cotton thread with a strand of metal wound around the cotton thread, the whole forming one thread, used with a needle for the purposes of embroidering, and bought, sold, and known in the trade as metal thread, held to be metal thread under the second provision of paragraph 179, act of 1897, and not to be a "manufacture of metal thread."—G. A. 4734 and G. A. 4253 distinguished. (T. D. 23555—G. A. 5087; February 27, 1902.)

**Metal, tungsten.** (See Tungsten metal.)

**Metallic capsules for bottles.**

Not included in French commercial arrangement with United States. (T. D. 20181; October 17, 1898.)

**Metallic packing.**

Metallic packing made of tin-coated brass wire is dutiable under paragraph 137, act of 1897, as an article manufactured from brass wire, and is not dutiable under paragraph 193 of said act as a manufacture of metal not specially provided for. (T. D. 21979—G. A. 4654; February 6, 1900.)

**Metallics.**

Metallics dutiable under act of 1897 as an article composed wholly of lame. (T. D. 20959—G. A. 4405; March 31, 1899.)

Only such articles as are *ejusdem generis* with the class of articles enumerated in paragraph 179, act of 1897, are dutiable at the rate of 60 per cent ad valorem under said paragraph.—So-called "metallics," an article produced by cutting lame into minute particles, is still lame for dutiable purposes, and is dutiable as such at the rate of 5 cents per pound under said paragraph 179.—*Marsching v. United States* (113 Fed. Rep., 1006) cited and followed; G. A. 4405. (T. D. 23869—G. A. 5176; July 11, 1902.)

**Methyl alcohol.** (See Wood alcohol.)**Mexican straw hats.** (See Miniature hats; Straw hats.)**Mexico.**

**Animals crossing border.** (See Animals.)

**Baggage—**

Charges for inspection of baggage at night on Mexican frontier abolished. (T. D. 22741; January 21, 1901.)

**Blankets—**

Mexican woolen blankets known as zarapes are dutiable as blankets under paragraph 367, act of 1897. The fact that blankets are sometimes put to use as an article of wearing apparel during the day while used as blankets during the night does not change their classification and make them articles of wearing apparel. (T. D. 22377—G. A. 4730; July 23, 1900.)

**Cattle in transit.** (See Cattle.)

**Free zone.** (See Free zone.)

**Invoice of goods from** (see, also, Consular invoices)—

Goods imported from Mexico for shipment to Europe can not be so sent in transit, and a consular invoice is required for purpose of making entry for warehouse and transportation and rewarehouse and exportation. (T. D. 21773; November 18, 1899.)

**Mail importations.** (See Mails, importations by.)

**Mail packages from, seizure of.** (See Seizure.)

**Oranges for Canada.** (See Oranges.)

**Shipment of free goods from.** (See Shipment of free goods, etc.; Transit goods.)

**Shipment of goods in transit to—**

Cancellation of bonds covering goods shipped to Mexico on certificate of inspection at frontier port and landing certificate issued by collector at foreign port. (T. D. 22408; August 7, 1900.)

Goods may be forwarded in transit via designated ports in the United States from one place in Mexico to another beyond the free zone. (T. D. 22224; May 11, 1900.)

**Stamping of official correspondence with.** (See Correspondence, official.)

**Miami, Fla.**

Privileges of immediate transportation of dutiable goods extended to. (T. D. 20764; March 1, 1899.)

**Mica.**

Dutiable value of. (T. D. 19515; circular 115, June 21, 1898.)

Small pieces or sheets of mica in size varying from 1 to 2 inches in width to from 2 to 3½ inches in length, susceptible of use as mica and in fact so used, are dutiable as mica unmanufactured under paragraph 184, act of 1897, and are not entitled to entry at the rate of 10 per cent ad valorem, under paragraph 463, as waste not specially provided for.—G. A. 1666, 3328, 3818, 4138, 4256, and 4353; *Patton v. United States* (159 U. S., 500); *Seeberger v. Castro* (153 U. S., 32); *United States v. Schroeder* (93 Fed. Rep., 338), and *United States v. Einstein* (78 Fed. Rep., 797) cited and followed.==SOMERVILLE, General Appraiser, dissenting, holds as follows: 1. *Mica waste*—Mica waste consists of small fragments of mica, the refuse of the mines or workshop, obtained through the processes of cleaning, sorting, and grading merchantable mica. It comes in pieces too small to be utilized for the purposes to which merchantable mica is put. 2. *Merchantable mica*—Merchantable mica is in the form of sheets or laminae, and is chiefly used for electrical insulation. 3. *Scrap mica*—Scrap mica is an indefinite term, without fixed commercial meaning, and is chiefly applied to mica susceptible of use for other purposes than those to which mica waste is put. 4. *Waste*—Waste is refuse, or material not susceptible of being used for the ordinary purposes of manufacture. It does not presuppose that the article is worthless, but unmerchantable for the purposes for which merchantable material of the same class is suitable. *Patton v. United States* (159 U. S., 500; 16 Sup. Ct. Rep., 89) followed. 5. *Mica waste dutiable as waste*—Mica waste is dutiable at 10 per cent ad valorem, under paragraph 463, act of 1897, as waste not specially provided for, and is not dutiable as "mica unmanufactured."—*Seeberger v. Castro* (153 U. S., 32; 14 Sup. Ct. Rep., 766) distinguished; *Sheldon v. United States* (55 Fed. Rep., 818; 5 C. C. A., 282), and *United States v. Schroeder* (93 Fed. Rep., 448; 35 C. C. A., 376) noted and explained. (T. D. 22691—G. A. 4832; December 21, 1900.)

Small pieces of mica which fall off in the process of thumb-trimming mica do not constitute waste, but, being still mica, used as such, and not having lost their character as merchantable mica, are dutiable under paragraph 184, act of 1897. Such merchandise is not known as mica waste, nor is there any trade understanding or meaning of the term "mica waste," and it is therefore not dutiable under provisions of paragraph 463 for waste not otherwise provided for.—*Meyers v. United States* (110 Fed. Rep., 940) and G. A. 4832 followed. (T. D. 23377—G. A. 5030; November 21, 1901.)

**Microscopes, free entry of.**

The provision in paragraph 638, act of 1897, for the free entry of philosophical and scientific apparatus, utensils, instruments, etc., for institutions incorporated for scientific purposes, is held to embrace microscopes only of the character described in case of *Oelschlaeger v. Robertson*. (T. D. 19010; February 26, 1898.)

**Military supplies.** (See Naval and military supplies.)**Milk albumen.**

Certain milk albumen held to be free of duty under paragraph 468, act of 1897, as "albumen, not specially provided for."—*Merchants' Despatch Transportation Company v. United States* (121 Fed. Rep., 443) followed; G. A. 4340 (T. D. 20614) reversed. (T. D. 24565—G. A. 5377; July 8, 1903.)

**Milk, papaw.** (See Papaw milk.)

**Millet pulp.**

Millet pulp, an article made from millet seed from which the hull has been removed, destroying the germinating qualities of the seed, prepared for use as bird food, or to be put in soups for human consumption, not a seed, but a non-enumerated manufactured article dutiable at 20 per cent ad valorem under act of 1894. (T. D. 18885; January 28, 1898.)

**Millet seed.**

Millet seed in their natural condition, not hulled or cleaned, are free of duty as species of grass seed, under paragraph 656, act of 1897.—*In re Dickinson Company*, G. A. 3423 (T. D. 16995), followed; *United States v. Kaufman* (84 Fed. Rep., 446; 28 C. C. A., 150) distinguished. (T. D. 24800—G. A. 5486; November 20, 1903.)

Millet seed, hulled, dutiable at 20 per cent ad valorem under act of 1894 as a nonenumerated manufactured article.—*United States v. Kauffman* (84 Fed. Rep., 446; 28 C. C. A., 150) and *In re Gardiner* (G. A. 2085) followed. (T. D. 19094—G. A. 4093; March 10, 1898.)

**Milreis, Azorian.** (See Coins, foreign.)**Milwaukee, Wis.**

Immediate-transportation port. (T. D. 22857; circular 24, March 6, 1901.)

**Mineral or earthy substances not decorated.** (See Earthy or mineral substances, etc.)**Mineral salts—Time of filing certificate.**

Failure to file at time of entry the certificate required by paragraph 615, act of 1897, covering mineral salts obtained from a designated mineral spring, does not deprive the importer of the right to have his goods passed free, provided he furnishes the necessary certificate to the collector before the liquidation of the entry. (T. D. 23850—G. A. 5169; July 1, 1902.)

**Mineral teeth.**

Mineral teeth dutiable at 20 per cent ad valorem as an unenumerated manufactured article under section 6, act of 1897. (T. D. 23947; August 23, 1902.)

**Miners' hats of wool and gum resin.**

Articles composed of wool and gum resin, commonly worn by miners and known as miners' hats, are dutiable under paragraph 370, act of 1897, as "wearing apparel \* \* \* in part of wool," and not under section 6, as "articles manufactured, \* \* \* not provided for." (T. D. 21674—G. A. 4579; October 16, 1899.)

**Miners' outfit.** (See Wearing apparel.)**Miniature hats.**

Miniature Mexican hats about 3 inches in diameter, made of straw and trimmed with colored cords, dutiable at 30 per cent ad valorem as manufactures of straw under paragraph 449, act of 1897. (T. D. 19414—G. A. 4153; May 26, 1898.)

Miniature Mexican hats, made of horsehair, not commercially known as toys, are dutiable under paragraphs 366 and 383, act of 1897, according to the value per pound.—T. D. 17627 (G. A. 3675) and T. D. 22843 (G. A. 4876) cited and followed. (T. D. 23548; March 1, 1902.)

**Miniature penknives.** (See Penknives, miniature.)**Miniature pistols and guns.** (See Pistols and guns, miniature, etc.)**Ministers, ambassadors, etc.** (See Mail packages, etc.)**Mirror forms, glass.**

Different forms of polished cylinder glass, with beveled edges, in various sizes, ranging from about 1½ inches in width by 2 inches in length to 4 inches in width by 6 inches in length, or from about 4½ to about 5½ inches in diameter,

**Mirror forms, glass—Continued.**

covered on the back with coatings of black and red paint, giving them reflective power, are not dutiable under the provisions in paragraph 102, act of 1897, for cylinder or crown glass, polished, etc., with an addition of 5 per cent for beveling under paragraph 107 of said act. (T. D. 21155—G. A. 4438; May 16, 1899.)

**Mirrors.**

Shaving or dressing mirrors, having three sections hinged together, each section being framed and in itself a complete mirror, not exceeding in size 144 square inches, and assessed for duty in its entirety as a looking-glass plate under paragraph 105, act of 1897; *Held* that each section, being a separate and distinct mirror less than 144 square inches in size, is separately dutiable according to the provision for mirrors under paragraph 112 of said act. (T. D. 22470—G. A. 4760; September 4, 1900.)

Small circular mirrors, inclosed in cheap metallic coverings, including outer cases for closing same up, are toys, dutiable under paragraph 418, act of 1897. Small circular mirrors set in tin frames, with their backs arranged to hold an advertisement, are not toys, but are dutiable under paragraph 112 of said act as mirrors. G. A. 1656, G. A. 3169, G. A. 3863, and *United States v. Illfelder* (unpublished) cited and followed. (T. D. 23563—G. A. 5095; March 3, 1902.)

Toilet ornaments: Mirrors mounted on or set in highly carved figures are dutiable as mirrors, and are not dutiable as manufactured articles according to component of chief value, even though the mirror is of slight value compared to the setting. There is no commercial or trade meaning to the words "mirrors," "mirrors framed," "mirror without frame," or "mirror without case," and such terms must be taken in their ordinary sense.—*Wiederer v. United States* (78 Fed. Rep., 809) cited and followed. (T. D. 22744—G. A. 4843; January 16, 1901.)

Triplicate mirrors, so called, consisting of three mirrors, each 3 by 4 inches in size, set in metal frames and fastened together, are not toys, and are dutiable as mirrors under paragraph 112, act of 1897. (T. D. 23281—G. A. 4992; September 18, 1901.)

Triplicate mirrors: Cheaply made up triplicate mirrors, measuring 3 by 4 inches or less, are toys dutiable at 35 per cent ad valorem under paragraph 418, act of 1897. Triplicate mirrors measuring more than 3 by 4 inches are not toys. Such articles are dutiable under paragraph 112 at 45 per cent ad valorem as mirrors.—G. A. 4992 (T. D. 23281) modified. (T. D. 24869—G. A. 5526; December 31, 1903.)

**Missing articles.**

Allowance for articles missing from packages imported into the United States.—Articles 1419 and 1451, Customs Regulations of 1899, defined. (T. D. 23275; September 13, 1901.)

**Mistakes of fact.**

An error of fact within the meaning of the last proviso to section 1, act of March 3, 1875, and T. D. 16488, is a mutual mistake of a material fact. (T. D. 22554; October 20, 1900.)

The assessment and payment of additional duty on sugar imported from France previous to April 7, 1897, under paragraph 182½, act of 1894, and T. D. 15209 of August 31, 1894, not due to mutual mistake of fact, under section 1, act of March 3, 1875. (T. D. 22839; February 26, 1901.)

**Mixed importations.**

Where dutiable goods are indiscriminately mixed with goods free of duty, a collector of customs has the right in the first instance to assume that the mingling of the goods was intentional and with design to evade the customs-revenue

**Mixed importations—Continued.**

laws. No duty rests upon him to separate the goods according to their dutiable character, and he is justified in treating the entire importation as *prima facie* dutiable. Where the confusion of the goods is accidental and not fraudulent in fact, the burden rests upon the importer to affirmatively prove that such is the case, and as to what portions of the goods the classification of the collector is incorrect, which proof may be made before the Board of General Appraisers when the question has been properly brought before them by protest.—*Presumption of correctness of classification*—Where, in an importation of dutiable hides mixed with nondutiable skins, the entire lot was assessed for duty as hides, the presumption is that such of the articles as are not proved to be skins are hides and were correctly classified as such by the collector: *United States v. Ranlett* (172 U. S., 133; 19 Sup. Ct. Rep., 104) followed; *United States v. Brewer* (92 Fed. Rep., 343), *Locke v. United States* (2 Clif., 574), *In re Vandiver* (G. A. 3818), *In re Arbib* (G. A. 4014), *In re Walsh* (G. A. 4545), and *In re Hecht* (G. A. 4215) cited. (T. D. 21900—G. A. 4624; January 3, 1900.)

**Mocha goat.** (See Goat hair.)**Mocha sheepskins with the wool on.**

A cheap grade of mixed hair and wool, the product of the Mocha sheep, imported on the skins, is not free of duty under paragraph 664, act of 1897, providing for "skins of all kinds, raw (except sheepskins with the wool on)," but is dutiable at 3 cents per pound under paragraphs 358 and 360 of said act as wool, class 3. Said merchandise is excepted *eo nomine* from paragraph 664, the skins bearing the wool in question being "sheepskins with the wool on," within its terms.—*Lyon v. Marine* (55 Fed. Rep., 964) followed. (T. D. 21737—G. A. 4593; November 6, 1899.)

**Model, anatomical.**

An anatomical model of a man, consisting of about 100 pieces and displaying almost all the points of gross anatomy, intended for the use of the Medical School of Maine, is entitled to free entry under paragraph 638, act of 1897, as a philosophical or scientific apparatus or instrument. (T. D. 23403—G. A. 5040; December 7, 1901.)

**Model of a human eye.**

A model of a human eye is not entitled to free entry under paragraph 638, act of 1897, as a philosophical or scientific instrument, preparation, or apparatus. (T. D. 21974; February 5, 1900.)

**Model of invention.** (See, also, Wood carvings.)

An article to be entitled to free entry as a model or pattern must be shown to be a model of an invention or other improvement in the arts, or a pattern of machinery, and that it can not be used otherwise than as a model or pattern.—G. A. 1076, G. A. 1145, G. A. 1165, and G. A. 2227 cited and followed. (T. D. 22724—G. A. 4838; January 11, 1901.)

A miniature vessel is not a model of invention within the meaning of paragraph 616, act of 1897.—Definition of "model of invention." (T. D. 22981; April 23, 1901.)

A model, although capable of operation in the manufacture of articles, if diminutive, and imported as a model, having no commercial value in the trade, and incapable of advantageous use, free of duty under paragraph 616, act of 1897. (T. D. 22821; February 18, 1901.)

A map of the world not a. (T. D. 24072—G. A. 5234; December 2, 1902.)

**Modeling clay.** (See Clay modeling; Earthy or mineral substances, etc.)

**Models or patterns for wood carving.** (See Wood carving.)

**Mohair flounces and laces.** (See Flouncings and laces.)

**Moiety.**

Compensation in lieu of; report to chief officer of the customs. (T. D. 24294; circular 33, March 18, 1903.)

**Moirs of silk.** (See Silk fabrics.)

**Molasses.**

Molasses, Porto Rican, exported from Porto Rico after the act of April 12, 1900, took effect may be imported into the United States under paragraph 483, act of 1897. The provision in section 3 of the former act relating to internal-revenue tax applicable. (T. D. 23741; May 24, 1902.)

Molasses testing not above 40 degrees is dutiable at 20 per cent ad valorem as a nonenumerated manufactured article under section 6, act of 1897. (T. D. 23180—G. A. 4966; July 15, 1901.)

Polariscopic test: Molasses was imported in hogsheads and tierces, none of which were marked, the tierces containing the better grade of molasses. *Held* that the appraiser was justified in averaging the tests of samples taken from the tierces separately from those out of the hogsheads, for the purpose of making his return of classification under paragraph 209, act of 1897.—It would seem that article 1375 of the Customs Regulations of 1899 should not be so construed as to require the averaging of samples of different grades of molasses imported under the same mark. (T. D. 24563—G. A. 5375; July 8, 1903.)

Sampling and classification of. (T. D. 20707; February 17, 1899.)

Sugar drainings dutiable as. (T. D. 20613—G. A. 4339; January 23, 1899.)

**Molybdenite.**

Molybdenite dutiable as a metallic substance in a crude state at 20 per cent ad valorem under paragraph 183, act of 1897. (T. D. 18849; January 21, 1898.)

**Money, Chinese paper.** (See Chinese.)

**Money in accepted offers in compromise cases.**

Moneys received in accepted offers of compromise under section 3469, Revised Statutes, except suits on bonds for duties, will be deposited to the credit of fines, penalties, and forfeitures.—In cases of suits on bonds for duties accepted offers will be deposited to the credit of duties. (T. D. 23241; August 19, 1901.)

**Moneys.**

Deposits of moneys paid collectors as fines; amendment of Customs Regulations of 1899. (T. D. 22492; circular 139, September 17, 1900.)

Deposits to cover estimated expenses for night services, etc. (T. D. 24377; circular 50, April 23, 1903.)

Moneys collected as duties in seizure cases are to be accounted for as duties. (T. D. 23819; June 23, 1902.)

Moneys received on account of tropical fruit. (See Tropical fruit.)

**Mongoose.**

Importation prohibited. (T. D. 22309; May 23, 1900.)

**Monk's cloth.** (See Jute fabric, single jute yarns.)

**Montana and Idaho.**

Collection district of the States of; act of June 28, 1902, amending section 2593, Revised Statutes. (T. D. 23844; circular 80, July 7, 1902.)

**Mooj mats.** (See Mats.)

**Moose heads and horns.** (See Animals, heads of.)

**Morocco leather.** (See, also, Skins for morocco.)

Trade and commerce recognizes as morocco leather that article of leather made from goatskins.—The style of leather made from sheepskins, which resembles morocco, and is known in trade as imitation morocco, is not entitled to entry under the provision of paragraph 438, act of 1897, for “skins for morocco.”—*United States v. Stone* (101 Fed. Rep., 713) cited and followed. (T. D. 22709—G. A. 4835; January 7, 1901.)

**Mother-of-pearl.** (See, also, Pearl scales.)

Certain oblong flat pieces of mother-of-pearl, about one-sixteenth of an inch thick, one-half inch wide, and  $3\frac{3}{8}$  inches long, with irregular ends, invoiced as pearl scales, dutiable as manufactures of mother-of-pearl at 35 per cent ad valorem, under paragraph 450, act of 1897, and not as parts of pocketknives. (T. D. 21307; June 26, 1899.)

**Motto paper.** (See Paper.)**Mottoes, paper, wool-embroidered.**

Mottoes composed of paper, celluloid, and various other materials, and embroidered with wool, paper being the component material of chief value, are dutiable under paragraph 371, act of 1897, as “articles embroidered, \* \* \* of which wool is a component material,” and not under paragraph 407 as “manufactures \* \* \* of which paper is the component material of chief value, not specially provided for.”—*In re Sheldon* (G. A. 4826) followed. (T. D. 23402—G. A. 5039; December 7, 1901.)

**Mountain cranberries.** (See Foxberries.)**Mounted heads of animals.** (See Animals, heads of.)**Mourning crapes, silk.** (See Silk mourning crapes.)**Mourning pins.** (See Pins, mourning.)**Mousseline or chiffon veiling.** (See Chiffon.)**Mousseline, silk.** (See Silk, chiffon, etc.)**Mouthpieces for pipes.** (See Smokers' articles.)**Movements, watch.** (See Watches.)**Muck bars.** (See Bar iron.)**Mufflers.**

Henned mufflers, composed of cotton warp and cotton and silk filling, dyed in different colors in the thread or yarn, weighing more than  $1\frac{1}{2}$  ounces and not more than 8 ounces per square yard, and containing not more than 30 per cent in weight of silk, cotton the component material of chief value, are dutiable at 90 cents per pound under paragraphs 387 and 388, act of 1897. (T. D. 21627—G. A. 4562; September 25, 1899.)

Provision for fabrics “in part of silk” is more specific than one for fabrics “composed of cotton” or for “cotton cloth.” Accordingly, mufflers of silk and cotton, cotton being the component material of chief value, are not dutiable as “mufflers composed of cotton” under paragraph 312, act of 1897, or as “cotton cloth” under the so-called countable clauses of Schedule I of said act, but as “mufflers composed wholly or in part of silk” under paragraph 388 of said act.—*In re Guiterman* (G. A. 4562), affirmed in *Guiterman v. United States* (113 Fed. Rep., 994), and *In re Wakem* (G. A. 5018) followed. (T. D. 23755—G. A. 5153; May 27, 1902.)

**Muffs and boas of dressed lambskin.** (See Wearing apparel.)**Mull, silk.** (See Silk mull and tinsel gauze.)**Multiflora roses.** (See Rose plants.)



**Muriate of cocaine.** (See Cocaine, muriate of.)

**Mushroom spawn.**

Mushroom spawn dutiable as seeds at 30 per cent ad valorem under paragraph 254, act of 1897. (T. D. 20128—G. A. 4282; September 29, 1898.)

**Music.** (See, also, Books; Mails, importations by; Copyrighted articles.)

Copyrighted music imported under the provisions of paragraph 503, act of 1897, is not exempted from the prohibition of importation contained in the amendment of section 4956, Revised Statutes, by act of March 3, 1891. (T. D. 23225; August 10, 1901.)

Importations of musical compositions not subject to the prohibition of section 3, copyright act of March 3, 1891. (T. D. 21012; April 17, 1899.)

Sheet music with chromolithographs on title-page, printed in Leipzig, not excluded from entry by copyright act of March 3, 1891. (T. D. 19183; April 4, 1899.)

**Music boxes.**

Garnet bearing surfaces for. (See Garnets.)

Toy. (See Harmonicas.)

**Music plates, old.** (See Old music plates.)

**Musical instruments.** (See, also, Harmonicas.)

Jew's-harps, music boxes, harmonicas, metallophones, etc., chiefly used for the amusement of children, dutiable as musical instruments under act of 1897, the provision for musical instruments being more specific than that for toys not specially provided for. (T. D. 19201—G. A. 4122; April 5, 1898.)

Parts of musical instruments: Perforated strips of cardboard, used in orchestrions and some kinds of piano organs as part of the sound-producing mechanism, are dutiable as parts of musical instruments and not as sheet music.—G. A. 4971 (T. D. 23195) distinguished. (T. D. 24803—G. A. 5489; November 21, 1903.)

**Muslin, cork-coated, for insoles.** (See Cotton, muslin, etc.)

**Mutual mistakes of fact.**

Protest against reliquidation. (See Mistakes of fact.)

**Myrobalan extract.**

Myrobalan extract dutiable by similitude under the provision of paragraph 22, act of 1897, for bark extracts for dyeing and tanning. (T. D. 21058—G. A. 4423; April 21, 1899.)

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**Naco, Ariz.**

Subport of entry. (T. D. 23846; circular 82, July 7, 1902.)

**Nail files.** (See Pocketknives, unfinished.)

**Nail rods.**

Nail rods are specifically provided for in paragraph 136, act of 1897, and the fact that such articles are made by the charcoal process will not take them out of the operation of that paragraph.—Only such articles as are enumerated and provided for in paragraph 124 are covered by the proviso to that paragraph. The operation of a proviso is limited to the paragraph of which it forms a part unless otherwise expressly provided for.—*Milne v. United States* (115 Fed. Rep., 410) cited. G. A. 4834 and G. A. 5166 cited and followed. (T. D. 23889—G. A. 5183; July 17, 1902.)

**Naphthalene.** (See Coal-tar preparations.)

**Napkin paper.** (See Paper.)

**Napkins, doilies, and scarfs.** (See, also, Lace, imitation of, drawnwork.)

Flax napkins, so called, imported in pieces or lengths of 240 inches, and about 22 inches wide, held to be "woven fabrics" within the meaning of paragraph 346, act of 1897, and subject to duty according to weight and count of threads under said paragraph. *Arnold, etc., v. United States*, 147 U. S., 494, applied.—Linen doilies and napkins, not in the piece but in completed form, and in condition ready for use, are "articles" within the meaning of the first clause of said paragraph 346, but are not "woven fabrics" of the kind embraced in said paragraph. Such articles held subject to classification according to weight and count of threads under said paragraph, where they weigh  $4\frac{1}{2}$  ounces or more per square yard; but if weighing less than that, held dutiable at 45 per cent ad valorem under paragraph 347 of said act.—Linen napkins, whether in the piece or finished articles, and linen doilies in complete form, if weighing  $4\frac{1}{2}$  ounces or more per square yard, held to be "articles" within the meaning of the proviso of said paragraph 346, and subject to no duty less than 50 per cent ad valorem. *Junge v. Hedden*, 146 U. S., 233; 13 Sup. Ct. Rep., 88, followed.—In estimating the number of square yards in fringed scarfs, the fringe should be excluded under the provisions of said paragraph 346; following *In re Field*, G. A. 4077. (T. D. 19199—G. A. 4120; April 4, 1898.)

Linen doilies and tray cloths, weighing under  $4\frac{1}{2}$  ounces to the square yard, and containing more than 100 threads to the square inch, dutiable at 35 per cent ad valorem under paragraph 346, act of 1897, and not as manufactures of flax not specially provided for under paragraph 347. (T. D. 23101; June 8, 1901.)

**National Bureau of Standards.**

Free entry of articles for. (T. D. 24658; September 12, 1903.)

**National defense, importations for purposes of.**

Act of April 1, 1898, providing for the free admission of naval and military supplies, construed not to apply to articles furnished under contract made prior to passage of the act.—Importer may act as agent for purchaser.—Certain 14 packages of flax canvas denied benefit of said act. (T. D. 19320; May 6, 1898.)

**Natural flowers.**

Sun-bleached wheat sheaves dutiable by assimilation as "natural flowers of all kinds, preserved, \* \* \* suitable for decorative purposes," under paragraph 251, act of 1897, at 25 per cent ad valorem.—Appeal from unpublished decision of Board of General Appraisers. (T. D. 20497; January 9, 1899.)

Sun-bleached sheaves of wheat, classified as natural flowers, held to be entitled to free entry under the provisions of paragraph 566, act of 1897, for "textile grasses or fibrous vegetable substances, not dressed or manufactured in any manner, and not specially provided for." (T. D. 21984; February 7, 1900.)

**Natural gas.**

Natural gas exempt from duty under paragraph 496, act of 1890, as a "crude bitumen," or under paragraph 651 of said act as a "crude mineral, not advanced in value by manufacture," etc., and not dutiable under section 4 as a raw or unmanufactured article not enumerated.—*United States v. Buffalo Natural Gas Fuel Company* (19 Sup. Ct. Rep., 200) followed. (T. D. 20659—G. A. 4350; January 30, 1899.)

Natural gas free of duty as a crude mineral under paragraph 614, act of 1897, G. A. 4350. (T. D. 20712; February 20, 1899.)

Natural gas is exempt from duty under paragraph 614, act of 1897, as a crude mineral, and not dutiable under section 6 as an unenumerated raw or unmanufactured article, nor under paragraph 93 as crude bitumen.—*United States v. Buffalo, etc., Company* (19 Sup. Ct. Rep., 200) followed; compare G. A. 4350. (T. D. 20757—G. A. 4364; February 21, 1899.)

**Naval and military supplies.**

Free entry of. (T. D. 19177; circular 60, April 4, 1898.)

Free entry of naval and military supplies at custom-houses, without reference of each case to Department for authority. (T. D. 19209; April 9, 1898.)

**Neat cattle.** (See Cattle; Disinfection of hides; Hides; Porto Rico, neat cattle.)

**Necklaces.** (See Beads, etc.)

**Neckwear, ladies'.** (See Scarfs.)

**Necks for violins.** (See Violin necks.)

**Needle antimony.** (See Antimony.)

**Needle books.**

Furnished leather needle cases, lined with silk, having two flannel leaves, and containing hand-sewing needles, dutiable as entireties, and not as coverings, leather being component material of chief value, dutiable at 35 per cent ad valorem under paragraph 450, act of 1897.—United States *v.* Mathews (78 Fed. Rep., 345; 24 C. C. A., 127) and *In re* Wanamaker (G. A. 969) followed. (T. D. 20043—G. A. 4265; September 10, 1898.)

**Needle threaders.**

Needle threaders, so called, consisting of thin steel implements about one and one-fourth inches in length and about one twenty-fourth of an inch wide, with a hook at each end, and designed to be used to fasten the thread into the eye of sewing and embroidery needles in Swiss embroidery machines, are not needles, and are dutiable as manufactures of metal at 45 per cent ad valorem under paragraph 193, act of 1897.—G. A. 4528 (T. D. 21505) and G. A. 4938 (T. D. 23109) cited. (T. D. 24322—G. A. 5309; March 30, 1903.)

**Needle wire.**

Needle wire over twenty-five one-thousandths of an inch thick dutiable at 45 per cent under paragraph 137, act of 1897. The limitation of thickness held not to apply to round wire.—Lowenthal *v.* United States (71 Fed. Rep., 692; 18 C. C. A., 299) and Robertson *v.* Saltonstall (144 U. S., 603; 12 Sup. Ct. Rep., 752) applied. (T. D. 21586—G. A. 4546; September 6, 1899.)

**Needles.**

Celluloid knitting needles and crochet needles are dutiable at 25 per cent ad valorem under the specific provision in paragraph 165, act of 1897, for needles of those varieties, and not under the provision in paragraph 17, for "all compounds of pyroxylin, whether known as celluloid or by any other name, \* \* \* if in finished or partly finished articles." The phrase "of metal" in said paragraph 165 has reference only to the bodkins, and not to the various kinds of needles mentioned in the paragraph; and there being no specification of the materials of which they should be composed, all such needles are dutiable under said paragraph without regard to their composition.—*In re* Switzer (G. A. 3983) and United States *v.* Borgfeldt (124 Fed. Rep., 304) applied; *In re* Wolf (G. A. 2731) distinguished. (T. D. 22807—G. A. 4867; February 9, 1901.)

Kindergarten needles, so called, used for weaving or plaiting strips of paper, are not dutiable under the provisions of paragraph 165, act of 1897, for "all other needles," but are dutiable under paragraph 193 as manufactures of metal. (T. D. 23109—G. A. 4938; June 6, 1901.)

Peasley's perineum needles in leather cases dutiable as "all other needles not specially provided for" at 25 per cent ad valorem under paragraph 150, act of 1894. (T. D. 19356—G. A. 4147; May 17, 1898.)

Surgical needles are dutiable at the rate of 25 per cent ad valorem under paragraph 165, act of 1897. Such needles are not free under paragraph 620

**Needles—Continued.**

as hand-sewing needles. Hand-sewing needles are the ordinary implements used by seamstresses, sailmakers, and other artisans in sewing fabrics or other material by hand, and do not include needles used by surgeons to sew up wounds or incisions.—G. A. 582 (T. D. 11223) and G. A. 4147 (T. D. 19356) cited and followed. (T. D. 24795—G. A. 548f; November 18, 1903.)

**Needles, barb.** (See Barb needles.)**Needles imported\*with vaccine virus.**

Needles included in receptacles containing "anthrax and blackleg vaccine" or virus, separately invoiced, and used for administering the virus, dutiable at 25 per cent ad valorem under paragraph 165, act of 1897. (T. D. 22998; April 27, 1901.)

Hand-sewing needles packed with vaccine virus for use in applying the same are not changed in their dutiable character thereby, but are still classifiable as hand-sewing needles under paragraph 620, act of 1897.—Chief use and not occasional use will determine character, and the fact that hand-sewing needles are sometimes used for applying vaccine virus will not change their dutiable character.—*Magone v. Wiederer* (159 U. S., 555) and *Magone v. Heller* (150 U. S., 70) cited and followed. (T. D. 23339—G. A. 5014; October 28, 1901.)

**Negatives.**

Not classifiable as photographic dry plates under act of 1897. (T. D. 21055—G. A. 4420; April 21, 1899.)

**Nests, Chinese birds'.** (See Birds' nests.)**Net embroideries.**

Invoicing of, from St. Gall. (See Embroideries.)

**Net weight of merchandise subject to ad valorem duty.** (See Weight.)**Netherlands sugar.** (See Countervailing duty; Sugar.)**Netherlands, supplies for consulates of.** (See Consular officers.)**Nets, cotton lace.** (See Cotton.)**Netting.** (See Lace nets or nettings; Metal netting.)**New Bedford, Mass.**

Immediate-transportation port. (T. D. 22858; circular 25, March 6, 1901.)

**Newport, R. I.**

Privileges of immediate-transportation act restored to. (T. D. 21575; September 7, 1899.)

**New York Association of Sewing Schools.**

Exhibits of sewing, etc., done by children abroad may be imported free of duty under indefinite bond given by New York Association of Sewing Schools, in accordance with joint resolution of February 24, 1897. (T. D. 19182; April 5, 1898.)

**New Zealand.**

Hemp not hemp of commerce. (See Hemp, New Zealand.)

Parcels-post convention between United States and New Zealand. (T. D. 22313; circular 97, June 25, 1900. T. D. 22733; circular 4, January 17, 1901.)

**Niagara Falls.**

Port of. (T. D. 19143; circular 52, March 25, 1898.)

Privileges of immediate-transportation act extended to. (T. D. 24272; circular 27, March 6, 1903.)

**Nicaragua.** (See; also, Disinfection of hides, etc.)

Parcels-post convention between United States and Nicaragua. (T. D. 22313; circular 97, June 25, 1900. T. D. 22733; circular 4, January 17, 1901.)

**Nickel goods.**

Nickel rods and sheets dutiable at 6 cents per pound under paragraph 167½, act of 1894, as nickel or alloy of any kind of which nickel is the component material of chief value. (T. D. 19776; July 27, 1898.)

**Nickel-plated tin plates.** (See Tin plates, nickel plated.)

**Nickel-plated zinc sheets.** (See Zinc sheets, nickel plated.)

**Nitrate salts.** (See Thorium oxide or nitrate salts.)

**Nitrobenzol.**

Nitrobenzol, known as "artificial oil of bitter almonds" and "oil of mirbane," which is a product of coal tar, and not medicinal, nor a color or dye, free of duty, under paragraph 524, act of 1897. (T. D. 21947; January 24, 1900.)

**Nitronaphthalin.**

Nitronaphthalin, consisting of a powder made by the treatment of naphthalin with nitric acid and used for de-blooming metal, is properly dutiable at the rate of 20 per cent ad valorem under the provisions of paragraph 15, act of 1897. (T. D. 24548—G. A. 5368; July 2, 1903.)

**Nogales, Ariz.**

Privileges of immediate-transportation act extended to. (T. D. 22167; circular 49, April 20, 1900.)

**Noils, ramie.** (See Ramie noils.)

**Nomenclature, code of commercial.** (T. D. 18853; January 22, 1898.)

**Nonadhesive sheathing felt.** (See Sheathing felt.)

**Nondutiable items, inclusion of; clerical error.** (See Clerical error.)

**Nonresident consignee.** (See Entry of merchandise.)

**Norway.**

No disinfection of hides of neat cattle from. (T. D. 20582; January 23, 1899.)

**Nose paste.** (See Theatrical grease paints.)

**Notaries, customs, declarations of owners before.** (See Declarations.)

**Nottingham machine lace and nets.** (See Lace.)

**Nova Scotia, wood pulp from.** (See Wood pulp.)

**Novelty braids.** (See Braids, vegetable fiber.)

**Numbering general-order importations.** (See General-order importations.)

**Numbering preliminary entries.** (See Drawback.)

**Nursery stock.**

Plants not "bulbs, bulbous roots, or corms," dutiable under paragraph 251, act of 1897.—Classification of flowering plants, etc., as nursery or greenhouse stock under paragraph 252, act of 1897. (T. D. 20449—G. A. 4320; December 19, 1898.)

**Nutgall, aqueous extract of,**

Classification of aqueous extract of nutgall as a nonenumerated article at 20 per cent ad valorem under section 6, act of 1897. (T. D. 19052; March 7, 1898.)

Extract of nutgalls, or an aqueous solution consisting of the ground excrescence known as nutgalls and water, is dutiable at one-fourth of a cent per pound and 10 per cent ad valorem either directly under the provisions in paragraph 20, act of 1897, for "excrescences" or for "nutgalls \* \* \* advanced in value or condition by refining, grinding, or other process," or under the similitude clause of section 7 of said act. (T. D. 22278—G. A. 4716; June 11, 1900.)

Extract of nutgalls, being the product obtained by digesting powdered nutgalls in water, and filtering, and adding thereto a chemical to prevent molding, the addition of the chemical forming a mechanical and not a chemical mixture, is

**Nutgall, aqueous extract of**—Continued.

not dutiable as a chemical compound. G. A. 4716 (T. D. 22278), citing *Keller v. United States* (90 Fed. Rep., 274), followed. Such extract is commercially known as tannic acid and is dutiable as such at the rate of 50 cents per pound under paragraph 1, act of 1897.—G. A. 4716 modified. (T. D. 24395—G. A. 5333; April 27, 1903.)

Nutgalls, aqueous extract of, dutiable under section 7 and paragraph 1, act of 1897, by similitude to tannic acid.—T. D. 19052 revoked. (T. D. 22529; October 9, 1900.)

**Nut oil.**

Oil made from the fruit of the Chinese oil tree, so called, different species of which are known to scientists as *Aleurites cordata*, *Jatropha curcas*, etc., is nut oil, and as such is free of duty under paragraph 626, said fruit being commonly and scientifically recognized as a nut.—G. A. 5363 (T. D. 24533) cited; G. A. 4237 (T. D. 19907) reversed; *Hills v. United States* (T. D. 24871) followed. (T. D. 24787—G. A. 5479; November 14, 1903.)

**Nuts.**

Brazil bastard. (See Bastard Brazil nuts.)

Caltrop. (See Water chestnuts.)

Chinese. (See Longans.)

Ground olive. (See Olive nuts, ground.)

*Jatropha* nuts. (See *Jatropha* nuts.)

Lichi, dutiable as. (See Lichi.)

**O.**

**Oat bags, cost of, etc.** (See Bags, grain.)

**Oat hulls.** (See, also, Chopped feed.)

Oat hulls, ground or unground, dutiable at 10 cents per 100 pounds under paragraph 231, act of 1897. (T. D. 20858; March 16, 1899.)

**Oath.**

Admissions under oath. (T. D. 24721—G. A. 5443; October 10, 1903.)

Customs and Revenue Marine. (T. D. 19329; circular 80, May 11, 1898.)

Form of oath on entry of herring, product of American fisheries. (T. D. 18768; January 5, 1898.)

Oath of emigrant as to household effects may be taken before Canadian justices of the peace without official seal, provided certificate is duly attested by a notary public under seal. (T. D. 19009; February 25, 1898. T. D. 19215; April 11, 1898.)

Oath or declaration of owner, importer, consignee, or agent, returned domestic goods, amending Customs Regulations of 1899. (T. D. 22903; March 21, 1901.)

**Obscene articles imported in violation of section 16, act of 1897.** (See, also, Seizure.)

Obscene pictures covered by an entry for warehouse and transportation, intended for exportation, considered an importation, and subject to prohibitive provisions of section 16, act of 1897, if covered by a transit entry not subject to prohibition. (T. D. 21966; February 1, 1900.)

The collector is the proper person to determine whether an imported article is obscene.—Matter is obscene within the meaning of the statute when it is offensive to the common sense of decency and modesty of the community, and is of such a character as to deprave and corrupt those whose minds are open to such immoral influences (*United States v. Harmon*, 45 Fed. Rep., 414).—Statutes against obscenity should receive a reasonable construction, having regard to the manifest object held in view in their enactment, viz, to guard and protect

**Obscene articles imported in violation of section 16, act of 1897**—Continued. the public morals (*United States v. Males*, 51 Fed. Rep., 41).—The importation of obscene articles does not in itself constitute a crime, but the statutes make it a crime to deposit in the mails or with any common carrier for carriage from one State or Territory to another obscene articles (sec. 3893, Rev. Stat.; acts Sept. 26, 1888, and Feb. 8, 1897). (T. D. 24311; March 27, 1903.)

The question whether articles are prohibited from importation as obscene under section 16, act of 1897, is one to be determined by the collector.—Obscenity defined. (T. D. 23651; April 5, 1902.)

**Obscured plate glass.** (See Plate glass.)

**Ocean freight.**

Ocean freight is not properly an item in the dutiable value of imported merchandise under the provisions of the customs administrative act of June 10, 1890.—*United States v. Zuricaldy*, 71 Fed. Rep., 955. (T. D. 23851—G. A. 5170; July 2, 1902.)

**Ocher.**

Ocher, pulverized and washed; freedom from grit indicates that the earth is not crude; dutiable at three-eighths of a cent per pound under paragraph 49, act of 1897. (T. D. 21263—G. A. 4455; June 12, 1899.)

Ocher or ocher earths containing lead dutiable at 30 per cent ad valorem as a color under paragraph 58, act of 1897. (T. D. 23156; July 2, 1901.)

**Octopus gloy.**

Octopus gloy, a preparation for use in filling woolen and cotton fabrics, is not dutiable as a preparation fit for use as starch, but is dutiable as a chemical compound under paragraph 3, act of 1897, at the rate of 25 per cent ad valorem. G. A. 4883 (T. D. 22872), affirmed without opinion, cited and followed. (T. D. 24372—G. A. 5328; April 16, 1903.)

**Octroi and droit de ville, French, internal-revenue tax.** (See Fruits in spirits.)

**Odor and perfume flasks.** (See Jewelry.)

**Officers of the customs, signatures.** (See Signatures of officers of the customs.)

**Official correspondence, Mexico, stamping.** (See Correspondence, official.)

**Oil.** (See, also, Almond oil; Camphor oil; Ichthyol; Olive oil; Sod oil.)

Chinese wood oil produced from seed of *Aleurites cordata*, dutiable at 25 per cent ad valorem under paragraph 3, act of 1897. Not a nut oil. (T. D. 19907—G. A. 4237; August 12, 1898.)

**Oil, bitter almond.** (See Almond oil; Nitrobenzol.)

**Oil, cocoanut.** (See Cocoanut oil.)

**Oil, cod.** (See Cod oil.)

**Oil, cotton-seed.** (See Cotton-seed oil.)

**Oil, dead.** (See Carbolineum; Coal-tar products.)

**Oil paintings, frames for.** (See Frames for paintings; Paintings.)

**Oil, peanut.** (See Peanut oil.)

**Old cannon.**

Importations from Cuba are dutiable at the rates prescribed in the tariff act of 1897. G. A. 4515 and G. A. 4594 followed.—Old cannon, composed of copper 91.09 per cent and tin 7.05 per cent (the remaining components not being determined), although practically worthless for use in war as against modern ordnance, are nevertheless dutiable as manufactures of metal, and are not free of duty as "composition metal of which copper is a component material of chief value." *Dwight v. Merritt* (140 U. S., 213) referred to. (T. D. 22019—G. A. 4659; February 14, 1900.)

**Old cannon—Continued.**

Old cannon, made from composition metal, although of obsolete patterns, and unfit for use as cannon, are dutiable as manufactures of metal, under paragraph 193, act of 1897. Such articles, never having lost their character as manufactured articles, are dutiable as manufactures of metal and are not entitled to free entry as old metal, fit only for remanufacture. *Downing v. United States* (116 Fed. Rep., 779; C. C. A., 112 *id.*, 445) followed.—Importations from Cuba are dutiable under tariff laws of the United States as imports from foreign countries. G. A. 4515 (T. D. 21476) cited and followed. (T. D. 24549—G. A. 5369; July 2, 1903.)

**Old fish plates.**

Old fish plates, not having lost their character or identity as such, are not dutiable as scrap iron or scrap steel under paragraph 122, act of 1897, but are dutiable at the rate of 45 per cent ad valorem under paragraph 193 as manufactures of metal. *Dwight v. Merritt* (140 U. S., 213), *Downing v. United States* (122 Fed. Rep., 445), and G. A. 4659 (T. D. 22019) and G. A. 5369 (T. D. 24549) cited and followed. (T. D. 24605—G. A. 5398; July 31, 1903.)

**Old locomotive tires.**

Old locomotive tires, although known as scrap tires, not having lost their character as tires, are not dutiable as scrap steel, but are dutiable as locomotive tires at the rate of 1½ cents per pound under paragraph 171, act of 1897. G. A. 4659 (T. D. 22019) and *Downing v. United States* (116 Fed. Rep., 779; C. C. A., 122 *id.*, 445) followed. (T. D. 24369; April 14, 1903.)

**Old music plates.**

In view of the decisions of the Board of General Appraisers concerning alloys of various kinds and the apparent difference of opinion among dealers and manufacturers as to what percentages or numbers of parts of the component materials are necessary to constitute so-called pewter No. 2, and as there may be some doubt as to whether the articles are known to commerce generally as "pewter," old music plates claimed to be free of duty as "pewter" or "britannia metal," "old, and fit only to be remanufactured," should be assessed for duty at 45 per cent ad valorem under paragraph 193, act of 1897, in order that the question may be brought before the Board of General Appraisers by protest, and competent and sufficient evidence adduced on the points referred to. (T. D. 24671; September 19, 1903.)

**Old rollers, printers'. (See Printers' old rollers.)****Old Tom gin. (See, also, Bottles, etc.)**

Returns of contents of bottles containing Burnett & Co.'s Old Tom gin for assessment. (T. D. 20898; March 23, 1899.)

**Oleic acid, or recovered oil.**

Dutiable at 25 per cent ad valorem under paragraph 3, act of 1897. (T. D. 22501; September 21, 1900.)

**Oleomargarine.**

Internal-revenue tax in Porto Rico 2 cents per pound. (T. D. 22236; circular 70, May 19, 1900.)

**Olive jars. (See Jars.)****Olive nuts, ground.**

Dutiable at 10 per cent ad valorem under paragraph 24, act of 1890, as "nuts, not edible, advanced in value or condition by refining or grinding, or other process of manufacture." (T. D. 18816; January 17, 1898.)

Dutiable at 10 per cent ad valorem under paragraph 24, act of 1890, or under paragraph 16½, act of 1894, according to date of importation, as nuts advanced in value by refining or grinding, or by other process of manufacture.—Haulen-



**Olive nuts, ground**—Continued.

beck v. United States (84 Fed. Rep., 148) followed; *In re Thompson & Taylor Spice Company* (G. A. 558) overruled. (T. D. 19093—G. A. 4092; March 10, 1898.)

Dutiable as a drug advanced in value at one-fourth of 1 cent per pound and 10 per cent ad valorem under paragraph 20, act of 1897.—*Haulenbeck v. United States* (84 Fed. Rep., 148) and *In re Amerman*, G. A. 4092 (T. D. 19093) followed; *In re Thompson & Taylor Spice Company* (G. A. 558) followed. (T. D. 19983—G. A. 4248; August 25, 1898.)

Ground olive nuts dutiable at 20 per cent ad valorem under section 6, act of 1897, as a nonenumerated manufactured article. (T. D. 22719; January 12, 1901.)

Ground olive nuts are dutiable at 20 per cent ad valorem under the provision in section 6, act of 1897, for nonenumerated manufactured articles, and not under paragraph 20 as "crude drugs" or "nuts advanced in value."—*Kessler v. United States* (not yet reported) followed; *Haulenbeck v. United States* (84 Fed. Rep., 148); *In re Thompson* (G. A. 558); *In re Amerman* (G. A. 4092); *In re Haulenbeck* (G. A. 4248) noted and explained. (T. D. 22783—G. A. 4860; January 30, 1901.)

**Olive oil.**

Olive oil fit only for manufacturing purposes, although packed in secondhand petroleum tins, exempt from duty under paragraph 626, act of 1897. (T. D. 19902—G. A. 4232; August 11, 1898.)

Olive oil of a low price, and imported in barrels, and not possessing qualities requisite for olive oil for eating, although eaten by a certain class of people, free of duty under paragraph 626, act of 1897. (T. D. 21178; May 24, 1899.)

Olive oil for manufacturing or mechanical purposes, and fit only for such use, whether in casks or tins, and valued at not more than 60 cents per gallon, is entitled to free entry under paragraph 626, act of 1897, and is not dutiable under paragraph 40. Its use as an article of food by a small class of persons is not sufficient to take it out of the provisions of said paragraph 626, on the ground of its being "fit" for use as food. (T. D. 21288—G. A. 4459; June 20, 1899.)

Olive oil to be entitled to free entry must be, for manufacturing or mechanical purposes, unfit for other uses, and be worth not more than 60 cents per gallon. If any of these three conditions be lacking, it is dutiable. (T. D. 21613—G. A. 4557; September 14, 1899.)

Olive oil containing a large percentage of free fatty acid, having an acrid taste, a strong, offensive, and rancid odor, unsafe for human consumption, and not imported or adapted for food consumption, is entitled to free entry under paragraph 626, act of 1897, as olive oil for manufacturing or mechanical purposes and "fit only for such use." The fact that such oil is used for frying or salads by a class of foreigners presumably ignorant of its deleterious qualities and injurious effects does not show that it is fit for use as food.—*Oil Seeds Pressing Company v. United States* (114 Fed. Rep., 793) cited and followed; G. A. 4557 (T. D. 21613) reversed. (T. D. 24685—G. A. 5427; September 28, 1903.)

Recovered olive oil, so called, obtained in cleaning wool, containing 30 per cent olive oil and olive fatty acids, held not entitled to free entry under paragraph 626, act of 1897, but to be dutiable as expressed or rendered oil and combinations thereof under paragraph 3. (T. D. 22919—G. A. 4895; March 20, 1901.)

**Olive solide.**

Merchandise described as "olive solide" is dutiable under the provision for "extracts or decoctions of logwood or other dyewoods" in paragraphs 18 and 22, respectively, at 10 per cent ad valorem and seven-eighths of 1 cent per

**Olive solide**—Continued.

pound in the acts of 1894 and 1897. See decision of the United States circuit court for the southern district of New York, dated January 21, 1901, *In re United States v. Laurie & Buchanan*, suit 2612. (T. D. 22895—G. A. 4892; March 15, 1901.)

**Olives.**

Olives in 1 and 2 gallon tins dutiable at 25 cents per gallon under paragraph 264, act of 1897. (T. D. 19275; April 26, 1898.)

**Olives in brine, gauging of.**

Wantage shall be determined by taking 8 per cent of the actual capacity of hogsheads, except in cases of damaged hogsheads, when actual wantage will be ascertained. In the case of all other packages wantage will be determined by actual gauge. (T. D. 23742; May 26, 1902.)

**Olives in tins.**

*Held* that tin cans holding from 5 to 15 gallons are not packages similar to bottles or jars, and that olives contained in such packages are dutiable under the provision in paragraph 264, act of 1897, for "olives \* \* \* in casks or otherwise than in bottles, jars, or similar packages, fifteen cents per gallon," and not under the provision in the same paragraph for "olives \* \* \* in bottles, jars, or similar packages."—*United States v. Rosenstein* (98 Fed. Rep., 420, followed. (T. D. 24733—G. A. 5448; October 16, 1903.)

**Onions, evaporated.**

Evaporated onions, manufactured from imported fresh onions, "manufactured article" within contemplation of section 30, act of 1897. (T. D. 19297; April 30, 1898.)

**Onyx.** (See, also, Agate.)

Importations of Mexican onyx in blocks or lumps too small and irregular for measurement may be weighed, and dutiable quantity determined on basis of 180 pounds to the cubic foot, with an allowance of 20 per cent for irregularities and waste. (T. D. 21839; December 13, 1899.)

Mexican onyx, a species of marble known as onyx, is dutiable as onyx under paragraph 114, act of 1897. (T. D. 20888—G. A. 4392; March 21, 1899.)

**Opal buttons.** (See, also, Jewelry.)

Opals cut in the form of small buttons, pierced or drilled with four holes each, dutiable at 50 per cent ad valorem under paragraph 414, act of 1897. (T. D. 22043; February 28, 1900.)

**Opal glass thermometers.** (See Thermometers.)**Opals.** (See Cut amethysts and opals.)**Open-hearth sand.** (See Furnace sand.)**Opium.**

Importation of opium by Chinese. (See Chinese.)

Opium not prepared for smoking, nor classified as a preparation of opium, containing less than 9 per cent of morphia, may be exported without payment of duty or with benefit of drawback. (T. D. 20866; March 18, 1899.)

Undiluted opium, dried or powdered, containing 9 per cent and over of morphia, not refined or purified or mixed with other ingredients, is dutiable at \$1 per pound as crude or unmanufactured opium, under paragraph 43, act of 1897. (T. D. 23236, August 15, 1901.)

**Optical instruments.** (See Glass; Photographic lenses.)

**Orange boxes.**

Boxes containing oranges and lemons, made in part from thin wood the product of the United States, dutiable at 15 per cent ad valorem, under paragraph 216, act of 1894, notwithstanding the importers failed to comply with regulations of the Department applicable thereto. (T. D. 20825; March 13, 1899.)

Cost of orange boxes a nondutiable charge under decision of United States Supreme Court in case of *Robertson v. Bradbury* (132 U. S., 491), arising under act of 1883. (T. D. 18818; January 17, 1898.)

Reimported American goods: The Board of General Appraisers, sitting as a Board of Classification, under section 14, act of June 10, 1890 (26 U. S. Stat., 131), is invested by law with authority to pass on the legal validity of regulations issued by the Secretary of the Treasury and designed for the convenient administration of tariff laws; and this jurisdiction is commensurate with that of the courts.—On the reimportation of shooks of American origin in the form of boxes for oranges and lemons, their identity may be proved before the Board of General Appraisers according to the ordinary rules of evidence and without regard to the regulations of the Secretary of the Treasury, where, as in the case of paragraph 216, act of 1894, Congress has not provided that proof shall be made under such regulations as the Secretary of the Treasury may prescribe. See article 337, Customs Regulations of 1892; circular 155, T. D. 16473, July 15, 1895. *Pascal v. Sullivan* (21 Fed. Rep., 496); *United States v. Goodsell* (91 Fed. Rep., 519), affirming *In re Goodsell* (G. A. 3880), followed. (T. D. 20990—G. A. 4408; April 6, 1899.)

Reimported American goods: On the reimportation of shooks of American origin, in the form of boxes for oranges and lemons, their identity may be proved before the Board of Classification according to the ordinary rules of evidence, where, as in the case of paragraph 205, act of 1897, Congress has not provided that proof shall be made under such regulations as the Secretary of the Treasury may prescribe.—*United States v. Goodsell* (91 Fed. Rep., 519; 33 C. C. A., 661), affirming *United States v. Goodsell* (84 Fed. Rep., 155) and G. A. 3880 (T. D. 18078).—Orange and lemon boxes coming from the Mediterranean ports of Messina, Palermo, Sorrento, Carini, and Catania have their sides, tops, and bottoms composed of thin wood of American origin and manufacture, and are entitled to entry at the half rate provided for in paragraph 205, act of 1897; and these facts may be proved by satisfactory oral evidence. (T. D. 24458—G. A. 5345; May 23, 1903.)

[Importers of this class of merchandise (T. D. 24458—G. A. 5345) must establish the origin of the boxes to the satisfaction of the Treasury Department. In this instance, the importer failing to submit his evidence before the collector, the boxes were properly denied admission as of American manufacture, and the issue of fact was thus referred to the Board of General Appraisers. This practice should be adhered to. Regulations such as are referred to in the decision are designed only for the guidance of collectors, appraisers, and inspectors.]

Reimported American goods: Appeal directed from the decision of the Board of United States General Appraisers (G. A. 5345—T. D. 24458) of May 23, 1903, involving the dutiable classification of orange and lemon boxes alleged to have been manufactured in part from domestic shooks. (T. D. 24479; June 10, 1903.)

Reimported American goods: Orange and lemon boxes coming from the Mediterranean ports of Messina, Palermo, Sorrento, Carini, and Catania, having their sides, tops, and bottoms composed of thin wood of American origin and manufacture, held entitled to entry at the half rate provided for in para-

**Orange boxes**—Continued.

graph 205, act of 1897, and these facts may be proved by satisfactory oral evidence.—*In re Sciortina et al.*, G. A. 5345 (T. D. 24458), affirmed by circuit court for the southern district of New York, without opinion. (T. D. 24859—G. A. 5519; December 28, 1903.)

**Orange peel.** (See, also, Lemons and oranges, etc.)

Orange peel, pliable pieces of, not preserved, candied, or dried, free of duty under paragraph 627, act of 1897. (T. D. 19422—G. A. 4161; May 28, 1898.)

Orange peel imported in natural condition and dried from exposure to air entitled to free entry under paragraph 627, act of 1897. (T. D. 20457; December 23, 1898.)

Orange peel, shredded, not exempt from duty as not dried under paragraph 627, but dutiable as orange peel, dried, at 2 cents per pound under paragraph 267, act of 1897. (T. D. 20466—G. A. 4323; December 24, 1898.)

Orange peel preserved in brine in casks is dutiable at 2 cents per pound under the specific provisions for "orange peel \* \* \* preserved," in paragraph 267, act of 1897, and is not exempt from duty, as claimed, under paragraph 627 of said act. The testimony of a single interested witness is not sufficient to establish a commercial usage. (T. D. 21156—G. A. 4439; May 16, 1899.)

Orange and lemon peel in brine are dutiable at 2 cents per pound under the provision in paragraph 267, act of 1897, for "orange peel and lemon peel, preserved." G. A. 4439 to that effect was affirmed by consent in the United States circuit court for the southern district of New York on January 2, 1900. (T. D. 21919—G. A. 4632; January 12, 1900.)

Orange peel preserved in brine dutiable at 2 cents per pound under paragraph 267, act of 1897. (T. D. 21948; January 25, 1900.)

Orange peel which becomes dry through exposure to the atmosphere is not dutiable under paragraph 267, act of 1897, providing for "orange peel \* \* \* preserved, candied, or dried," but is free of duty under paragraph 627 of said act.—G. A. 4161 followed. (T. D. 22020—G. A. 4660; February 15, 1900.)

Orange peel: No appeal from decision of Board of United States General Appraisers (G. A. 4660), holding that orange peel which has become dried through exposure to the atmosphere is entitled to free entry under paragraph 627, act of 1897. (T. D. 22041; February 28, 1900.)

**Orange pulp.**

Orange pulp made from oranges peeled and crushed and otherwise reduced to a pulp and packed in tin cans, without sugar or saccharine, is dutiable as fruit in its own juice at 1 cent per pound and 35 per cent ad valorem, under paragraph 263, act of 1897.—G. A. 3661, *United States v. Rosenstein* (90 Fed. Rep., 801), and *Johnson v. United States* (66 Fed. Rep., 725) cited and followed; *Nordlinger v. United States* (69 Fed. Rep., 92) distinguished, and G. A. 4095 reversed. (T. D. 22436—G. A. 4749; August 9, 1900.)

**Oranges.** (See, also, Abandoned goods; Lemons, etc.)

Mexican oranges destined for Canada to be entered for transportation and exportation and not for warehouse and transportation. (T. D. 22736; January 18, 1901.)

**Oranges, bitter, in tins.**

Bitter oranges, peeled and sliced, and put up in tins in their own juice, dutiable at 1 cent per pound under paragraph 266, act of 1897, as oranges. (T. D. 19096—G. A. 4095; March 11, 1898.)

Bitter oranges, peeled and sliced, and put up in tins in their own juice, dutiable at 1 cent per pound and 35 per cent ad valorem under paragraph 263, act of 1897.—Appeal from the decision of the Board of General Appraisers, G. A. 4095. (T. D. 19163; March 31, 1898.)

**Oranges, bitter, in tins—Continued.**

Bitter oranges in tins dutiable as fruits preserved in their own juices at 1 cent per pound and 35 per cent ad valorem under paragraph 263, act of 1897.—G. A. 4095 overruled. (T. D. 20454; December 22, 1898.)

**Oranges in brine—Coverings.**

Oranges and lemons cut in two and immersed in brine, and which arrived with the pulp in an inedible state and more or less separated from the peel, are exempt from duty as fruits in brine under paragraph 559, act of 1897, and are not dutiable as orange peel or lemon peel, preserved, at 2 cents per pound under paragraph 267, or at 1 cent per pound as oranges or lemons under paragraph 266.—*Hills Brothers Company v. United States* (decision filed May 23, 1903, suit 3068, not yet published). Barrels containing said fruit are not within the provisions of paragraph 205, imposing 30 per cent ad valorem upon barrels containing lemons and oranges, but are free as the usual coverings of their contents.—*Karthaus v. Frick* (14 Fed. Cas., 136); *United States v. Leggett* (66 Fed. Rep., 300); *In re Irsch*, G. A. 3350—T. D. 16831; *In re Fernandez*, G. A. 5172—T. D. 23853. (T. D. 24567—G. A. 5379; July 11, 1903.)

**Orchestrions and piano organs, perforated music for.** (See Musical instruments.)**Ores.** (See, also, Cerium; Hematite; Lead; Manganese ores.)

Crude ores, removing impurities from, not a process of manufacture. (T. D. 19109; March 17, 1898.)

Imported lead-bearing ores entered for warehousing at a bonded smelter prior to the passage of the act of 1897, but remaining within the custody of Government officers at said smelter at the time said act took effect, are dutiable under its provisions, and not under those of the act of 1894. For goods to be dutiable under the latter act they must have been either imported and entered for consumption or withdrawn for consumption and removed from Government custody while said act was in effect.—*United States v. Goodsell* (84 Fed. Rep., 439) applied; *In re Kitz*, G. A. 4356. (T. D. 20801—G. A. 4373; March 2, 1899.)

Imported ores shipped from the port of arrival under warehouse and transportation entries without appraisement to bonded smelters may be rewarehoused at port of arrival under partial entries. (T. D. 22457; August 24, 1900.)

Mixing: Article 1076, Customs Regulations of 1899, permitting the mixture, on arrival, of imported with domestic ores for the purpose of "bedding" the same in bins, modified. (T. D. 23774; June 3, 1902.)

Wastage allowance in refining and smelting: Section 29, act of 1897, providing for the smelting and refining of ores and metals in bond, and requiring that 90 per cent of the amount of metals smelted or refined each day shall be set aside and exported in order to release said bond, requires that such 90 per cent be of the metal as determined by assay or otherwise to be contained in the crude bullion or ores prior to such smelting or refining. The purpose of said section is to make due allowance for wastage in the smelting or refining processes and nothing further.—Articles 1074 to 1089 of the Customs Regulations of 1899, designed to execute said section 29, are fully within purview thereof and comply with the intention of Congress therein, work no hardship or loss in so doing, and are valid. (T. D. 23383—G. A. 5032; November 26, 1901.)

**Oriental curtains.** (See Appliqué goods.)**Oriental rugs, measurement.** (See Rugs with selvage, etc.)**Original awards of compensation.** (See Compensation.)**Ornamental feathers.** (See Feathers.)**Ornamentation as applied to precious stones.** (See Precious stones, imitations of.)

**Ornaments.**

**Christmas-tree.** (See Candleholders; Christmas-tree ornaments.)

**Hat or hair.** (See Hat ornaments.)

**Household.** (See Household ornaments.)

**Jet.** (See Beaded trimming, etc.)

**Orris root.** (See Crude drugs.)

**Ostrich eggs, shells of.**

Shells of ostrich eggs from which the meat has been extracted are dutiable under section 6, act of 1897, as nonenumerated unmanufactured articles at 10 per cent ad valorem. (T. D. 24054—G. A. 5229; November 14, 1902.)

**Ostrich feathers.** (See Feathers.)

**Outside garments.**

(Gloves not. (T. D. 23356—G. A. 5023; November 11, 1901.)

**Ovens, coke, fire brick as linings for.** (See Fire brick.)

**Overall buckles.** (See Buckles.)

**Owner's declarations.** (See Declarations.)

**Oxford caps.** (See Regalia.)

**Oxide of iron.** (See, also, Colors; Hematite ore.)

Oxide of iron which has been used to purify coal gas by abstracting sulphur therefrom dutiable at 10 per cent ad valorem under section 6, act of 1897, as an unenumerated unmanufactured article. (T. D. 19355—G. A. 4146; May 17, 1898.)

**Oxide of tin.** (See Tin dross.)

## P.

**Packages.****Breaking of, and abstraction of contents—**

Regulations to prevent losses or abstraction from packages of imported merchandise while in customs custody or to fix the responsibility therefor. (T. D. 22061; March 7, 1900.)

**Invoices—**

Specification on invoices of contents of packages. (T. D. 22902; March 21, 1901.)

**Marking.** (See Marking of imported goods.)

**Packed packages** (see, also, Importations under act of June 8, 1896)—

Entry of packed packages, under act of May 1, 1876. (T. D. 23823; circular 71, June 26, 1902.)

**Parcels-post.** (See Parcels post.)

**Sample.** (See Sample packages.)

**Packing charges—Dutiable value.**

Packing charges and cases, when used as coverings and not specifically exempted from duty, should be added to the price paid per yard in ascertaining the dutiable value of woven cloth per yard. Both items constitute the purchase price and market value of the merchandise and form the basis of ad valorem assessment of duty.—United States v. Wood (85 Fed. Rep., 212) and United States v. Keene (84 Fed. Rep., 330) cited and followed; T. D. 20358 approved, and United States v. Dickson (73 Fed. Rep., 195) and G. A. 4757 distinguished. (T. D. 22469—G. A. 4759; September 4, 1900.)

**Packing, metallic.** (See Metallic packing.)

**Paddy.** (See Rice seed.)

**Pads, gelatin.** (See Gelatin pads.)

**Pago Pago, Tutuila.**

Merchandise shipped from Pago Pago not subject to tariff laws imposing duties on goods from foreign countries. (T. D. 23540; February 25, 1902.)

**Painted intaglios.** (See Crystal painted intaglios.)

**Paintings.** (See, also, Art, works of; Artists, American; Frames for paintings; Reciprocity, France; Splashers or mats.)

Paintings the work of an American artist residing temporarily abroad entitled to free entry under paragraph 702, act of 1897, without limitation as to time such American artist may have been absent from the United States. (T. D. 23661; April 10, 1902.)

Photographs mounted on canvas stretchers and painted over in oil, so that the photograph is entirely obliterated, are dutiable at the rate of 20 per cent ad valorem under paragraph 454, act of 1897, as paintings in oil and not as manufactures of paper. (T. D. 23721—G. A. 5137; May 9, 1902.)

Square or oblong pieces of china or porcelain upon which portraits or pictures are painted with chemical colors and fired in a kiln dutiable at 35 per cent ad valorem under paragraph 85, act of 1894, as "plaques \* \* \* painted \* \* \* or otherwise decorated in any manner," and not free as paintings in oil or water colors. (T. D. 20453; December 21, 1898.)

**Paintings on tile.** (See Tiles.)

**Paints for theatrical make-up.** (See Theatrical grease paints.)

**Paints, toy.**

Cheap paints, costing from 1 to 10 cents per box, and intended as playthings for children, dutiable as toys under paragraph 418, act of 1897, and not as paints under paragraph 58 of said act. (T. D. 24134; January 6, 1903.)

**Palm leaf, manufactures of.** (See Raffia cloth.)

**Palm leaves.**

Dyed or painted palm leaves similar to those held free under the act of 1894 (*In re Sheldon*, G. A. 3398) held not free under either paragraph 552 or 617, act of 1897, but dutiable at 30 per cent ad valorem under paragraph 449, act of 1897. (T. D. 19982—G. A. 4247; August 25, 1898.)

Palm leaves dyed and painted held not to be palms under paragraph 251, act of 1897. (T. D. 21625—G. A. 4560; September 22, 1899.)

**Palmbast.** (See, also, Porto Rico, protest.)

Palmbast, which is made from the woody part of the trunk of the seivon or guana tree of Cuba, and used for tying up cigars, also in the manufacture of hat braids, is dutiable as a manufacture of wood at the rate of 35 per cent ad valorem under paragraph 208, act of 1897, and is not free of duty under paragraph 566 as a fibrous vegetable substance, or under paragraph 617 as a crude or unmanufactured vegetable substance.—*In re Donat* (G. A. 3213), *In re Fritze* (G. A. 4739), and *Dodge v. United States* (84 Fed. Rep., 449) followed; *In re Fisk* (G. A. 3006) and *In re Rosenberger* (G. A. 3166) overruled; *In re Ropes* (G. A. 1510) distinguished. (T. D. 23254—G. A. 4984; August 22, 1901.)

**Pamphlets.** (See Books.)

**Panama straw hats.** (See Hats.)

**Pan-American Exposition at Buffalo, N. Y.** (See Expositions.)

**Panderma wool of the third class.**

Certain unwashed wool, valued at less than 12 cents per pound and produced near Pandermus in Asiatic Turkey, and known as Panderma or Pandermus wool, is dutiable at the rate of 4 cents per pound under paragraph 358, act of

**Panderma wool of the third class—Continued.**

1897, it being wool of the third class as defined in paragraph 351 of said act, which includes such wools "as have been heretofore usually imported into the United States from *Turkey*, Greece, Syria, and *elsewhere*, excepting improved wools hereinafter provided for." (T. D. 24082—G. A. 5236; December 4, 1902.)

**Papaw milk.**

Papaw milk free of duty as a "crude nonedible drug" under paragraph 470, act of 1894. (T. D. 20905; March 25, 1899.)

Papaw milk exempt from duty as a crude nonedible drug under paragraph 470, act of 1894.—United States *v.* Godwin (91 Fed. Rep., 753) and United States *v.* Merck (66 Fed. Rep., 251; 13 C. C. A., 432) followed. (T. D. 21347—G. A. 4474; June 30, 1899.)

Papaw milk dutiable as a medicinal preparation under paragraph 68, act of 1897, at 25 per cent ad valorem.—Appeal from decision of Board of General Appraisers, G. A. 4474. (T. D. 21381; July 12, 1899.)

Papaw milk imported in a liquid form, in its natural crude condition, free of duty as a crude nonedible drug under paragraph 548, act of 1897. (T. D. 22240; May 22, 1900.)

Papaw milk, being the juice of the papaw melon in liquid form and in its natural crude condition, is free of duty as a drug, not edible and in a crude state, under paragraph 548, act of 1897, and is not dutiable under paragraph 68 as a medicinal preparation not containing alcohol.—*In re* American Ferment Company (G. A. 4474) and United States *v.* Lehn (suit 2970) followed. Note T. D. 22240. (T. D. 22451—G. A. 4755; August 20, 1900.)

Papaw milk powder dutiable at the rate of one-fourth of 1 cent per pound and 10 per cent ad valorem under paragraph 20, act of 1897. (T. D. 23097; June 7, 1901.)

The juice of the papaw melon, which, after having been dried, is reduced to a powder of a cream or grayish-white color, and is sometimes called "*carica papaya*," is dutiable at one-fourth of a cent per pound and 10 per cent ad valorem under paragraph 20, act of 1897, as held by United States circuit court for the southern district of New York on May 11, 1901, in the suit of the American Ferment Company, G. A. 4474 being reversed. (T. D. 23178—G. A. 4964; July 11, 1901.)

**Paper.** (See, also, Envelopes, flat; Screens.)**Absorbent—**

Dutiable under act of 1890 at 25 per cent ad valorem as paper not specially provided for. (T. D. 18780; January 10, 1898.)

**Barium-coated paper; Roentgen-ray screens—**

Paper covered with barium platinum cyanide crystals, used to show the shadows produced by the Roentgen machine, is not a manufacture of paper, but is dutiable as a surface-coated paper under paragraph 398, act of 1897, at the rate of 2½ cents per pound and 15 per cent ad valorem. The addition of the chemical preparation does not alter the character of the article as paper. To amount to a manufacture there must be a new name, character, and use.—G. A. 4837 cited and followed. (T. D. 23322—G. A. 5009; October 21, 1901.)

**Bibulous paper bound in books—**

Bibulous paper bound in books is dutiable under paragraph 403, act of 1897, at the rate of 25 per cent ad valorem. The provision of paragraph 397 covering bibulous paper in reams or any other form covers only such paper while still retaining its character as paper in the form of reams, sheets, etc., and does not cover the same when it has been made into books. (T. D. 24321—G. A. 5308; March 30, 1903.)



**Paper—Continued.****Blattfiltermasse—**

Blattfiltermasse, so called, a kind of paper imported in the form of sheets not known commercially as filter paper or as filter masse, is not dutiable either as filtering paper under the provisions of paragraph 397, act of 1897, or as filter masse under the provisions of paragraph 395, but is dutiable under paragraph 402 as "paper not specially provided for." (T. D. 24744—G. A. 5455; October 22, 1903.)

**Blueprint.** (See Blueprint paper.)**Boxes, fancy—**

Boxes made of pasteboard, covered with blue surface-coated paper, the cover of the box being ornamented with a bronze picture of a girl at a spinning wheel, with lettering also in bronze, and with a narrow border of a gilt braid of surface-coated paper pasted on the cover, are fancy boxes made of paper, and are dutiable as such at 45 per cent ad valorem under paragraph 405, act of 1897, and not as manufactures of paper not otherwise provided for. (T. D. 22412—G. A. 4741; August 6, 1900.)

Certain candy boxes, of paper, in forms of a fish, a loaf of bread, and an apple, dutiable as fancy boxes at 45 per cent ad valorem under paragraph 405, act of 1897. (T. D. 19490—G. A. 4184; June 11, 1898.)

Certain fancy paper boxes dutiable at 45 per cent ad valorem under act of 1897. (T. D. 24677—G. A. 5423; September 21, 1903.)

**Chinese.** (See Chinese paper.)**Cigar cases.** (See Smokers' articles.)**Cloth-lined—**

Cloth-lined paper, a species of paper chiefly used in making envelopes, and known commercially as paper, although in chief value of cotton, is dutiable under paragraph 402, act of 1897, which provides for all other paper not specially provided for.—T. D. 8291 and G. A. 3466 (T. D. 17149) reversed; *Dejonge v. Magone* (159 U. S., 562) followed. (T. D. 24393—G. A. 5331; April 24, 1903.)

**Comb marble paper—**

Printed surface-coated paper, known commercially as comb marble paper, chiefly used in bookbinding, dutiable as surface-coated paper at 2½ cents per pound and 15 per cent ad valorem under paragraph 398, act of 1897. (T. D. 20072—G. A. 4270; September 15, 1898.)

**Duplex lithographic transfer paper.** (See Lithographic transfer paper.)**Fumigating paper—**

Fumigating paper, called Armenian paper, is dutiable at the rate of 25 per cent ad valorem under paragraph 402, act of 1897, as paper not specially provided for. Such paper is not dutiable as an article of perfumery nor as a medicinal preparation or a chemical compound.—T. D. 6114, T. D. 7200, and G. A. 5331 (T. D. 24393) cited and followed. (T. D. 24576—G. A. 5381; July 16, 1903.)

**Gummed—**

Gummed paper dutiable at 20 per cent ad valorem as manufacture of paper under paragraph 313, act of 1894. (T. D. 22013; February 16, 1900.)

Paper coated on one side with mucilage, and intended for use in making labels and paper boxes, is dutiable as paper not specially provided for, under paragraph 402, act of 1897, and not as a manufacture of paper.—G. A. 228, G. A. 3700, G. A. 4794, and *Dejonge v. Magone* (159 U. S., 562) cited and followed. (T. D. 22723—G. A. 4837; January 10, 1901.)

**Hats, varnished—**

Hats made of paper and coated with varnish are dutiable as manufactures of paper under paragraph 407, act of 1897, at the rate of 35 per cent ad valorem.—

**Paper—Continued.****Hats, varnished—Continued.**

The fact that the varnish is of greater value than the paper will not alter its classification, as the application of that material did not alter the character of the paper for dutiable purposes. The material still remained paper, and is dutiable as such.—*Dejonge v. Magone* (159 U. S., 562) followed. (T. D. 24747—G. A. 5458; October 23, 1903.)

**Lithographic transfer.** (See Lithographic transfer paper.)

**Lithographically printed—**

Surface-coated papers upon which have been printed fancy designs by the lithographic process are dutiable under paragraph 398, act of 1897, at the rate of 3 cents per pound and 20 per cent ad valorem. Such papers are not dutiable under paragraph 400 as lithographic prints. The class of articles known and recognized as lithographic prints does not include patterns or designs on large sheets which are cut up for use in covering boxes and the like, but does include articles of the character of pictures. (T. D. 23849—G. A. 5168; July 1, 1902.)

**Money, Chinese.** (See Chinese paper money.)

**Paper stock—Old bagging—**

Fragments of heavy bagging, cut off bales of wool, and pieces of burlap bagging, such as are ordinarily used for bagging potatoes, wool, etc., fit only to be converted into paper stock, *held* to be free of duty under paragraph 632, act of 1897, and not dutiable under paragraph 463 of said act as waste not specially provided for.—*Train, Smith & Co.*, G. A. 4406 (T. D. 20960), affirmed in 113 Fed. Rep., 1020 (51 C. C. A., 623), distinguished. (T. D. 24664—G. A. 5418; September 10, 1903.)

**Perforated paper—Motto paper—**

Perforated paper is not dutiable as a manufacture of paper. Such merchandise, although subjected to a species of manufacture after leaving the paper mill, is still paper, not having its name, character, or use changed by such process, and is dutiable at 25 per cent ad valorem under paragraph 402, act of 1897, as paper not otherwise provided for.—G. A. 227 (T. D. 10643), G. A. 232 (T. D. 10648), G. A. 4837 (T. D. 22723), *Dejonge v. Magone* (159 U. S., 562), *Hartranft v. Weigmann* (121 U. S., 615), *Dennison v. United States* (72 Fed. Rep., 258), and *United States v. Downing* (unpublished) cited and followed. (T. D. 24426—G. A. 5338; May 7, 1903.)

**Photographic—**

Paper surface coated with baryta, expressly for photographic purposes, and suitable for ultimate use as such, is dutiable at 30 per cent ad valorem under the provision in paragraph 398, act of 1897, for "albuminized or sensitized paper, or paper otherwise surface coated for photographic purposes," and not at 2½ cents per pound and 15 per cent ad valorem under the provision in the same paragraph for "surface-coated paper not specially provided for." (T. D. 19229—G. A. 4125; April 12, 1898.)

**Pieces of paper about 5½ inches square—**

Pieces of paper about 5½ inches square, cut from old Government record books, and not further manipulated, which are largely used as gold beaters' planes, but which also have various other uses, are dutiable under the provision in paragraph 402, act of 1897, for "all other paper not specially provided for," and are not dutiable as manufactures of paper. (T. D. 23667—G. A. 5124; April 15, 1902.)

**Press.** (See Press paper.)

**Paper—Continued.****Printing paper, handmade—**

Handmade printing paper is dutiable under paragraph 401, act of 1897, as handmade paper, and not under paragraph 396 of said act as printing paper.—Every part of a statute should be given effect if possible. (T. D. 23486—G. A. 5067; January 27, 1902.)

**Stock.** (See Jute waste; Waste bagging of jute.)

**Surface-coated sensitized paper cuttings—**

Cuttings resulting from the use abroad of surface-coated sensitized photographic paper, exported from the United States, the base of which is imported paper upon which a drawback is paid, are dutiable at 10 per cent ad valorem as waste under paragraph 463, act of 1897, and not at a rate or an amount equal to the drawback allowed on the article exported under the first proviso to paragraph 483 of said act. (T. D. 22957; April 12, 1901.)

**Tissue paper—**

A very light paper, soft, semitransparent, long fibered and dull finished, highly absorbent, and much used by dentists, and also used for making paper napkins, is dutiable at 25 per cent ad valorem under paragraph 422, act of 1890, as paper not specially provided for, and not as "tissue paper" under paragraph 419.—*United States v. Moses* (84 Fed. Rep., 329); *In re Lawrence Stationery Company et al.*, G. A. 1430, followed. (T. D. 19069—G. A. 4089; March 8, 1898.)

Tissue paper, printed or colored, dutiable at 5 cents per pound and 15 per cent ad valorem under paragraph 397, act of 1897. (T. D. 19483—G. A. 4177; June 9, 1899.)

**Waste—**

Old gunny cloth or bagging, made of jute, is dutiable at 10 per cent ad valorem as "waste not specially provided for" under paragraph 463, act of 1897, and not at six-tenths of a cent per square yard as "bagging for cotton, gunny cloth, and similar fabrics suitable for covering cotton," under paragraph 344. It can not be held free of duty under paragraph 632 as "old gunny cloth and old gunny bags *fit only to be converted into paper*." The phrase "*fit only to be converted into paper*" means "unfit for any other manufacture." The new uses to which old gunny cloth or waste bagging has been put in recent years operate to take it out of the purview of said paragraph 632. (T. D. 20960—G. A. 4406; March 31, 1899.)

**Weights.** (See, also, Agate and onyx.)

"Snowstorm" paper weights, so called, composed of blown glass, alabaster, and other materials, blown glass being the component material of chief value and the other components being substantial essential elements of the completed articles, are dutiable at 45 per cent ad valorem under paragraph 112, act of 1897, as manufactures of glass, and not as "blown glass ware," at 60 per cent ad valorem under paragraph 100 of said act.—*Borgfeldt v. United States* (78 Fed. Rep., 809); *In re R. Hoehn Company* (G. A. 4035) followed; *In re Meyer Brothers Drug Company* (G. A. 4223) distinguished. (T. D. 22650—G. A. 4818; December 1, 1900.)

**Wood shaving paper.** (See Wood.)

**Papers in reappraisement cases, forwarding of.** (See Reappraisements.)

**Papier-maché.**

Small hollow articles made of paper or papier-maché, in imitation of animals, etc., with removable heads, designed for holding candy, and known commercially as "filling toys," are dutiable as toys under paragraph 418, and are not dutiable as fancy paper boxes under paragraph 405, act of 1897. Similar

**Papier-maché**—Continued.

articles, when made in imitation of fruit, remain liable to duty as artificial or ornamental fruits under paragraph 425 of said act.—United States *v.* Schwartz (76 Fed. Rep., 452) and the decision of the Board of United States General Appraisers, dated July 20, 1901 (T. D. 23197), cited and followed. (T. D. 23311; October 18, 1901.)

**Paprika.**

Paprika held to be capsicum, or red pepper, and dutiable at 2½ cents per pound under paragraph 287, act of 1897. (T. D. 20886—G. A. 4390; March 18, 1899.)

**Paraffin**—Countervailing duty.

Paraffin manufactured from petroleum produced in a country which imposes a duty on petroleum imported into that country from the United States is dutiable at a rate equal to that so imposed by such country on petroleum.—G. A. 4853 (T. D. 22763) followed. (T. D. 24778—G. A. 5470; November 10, 1903.)

Paraffin liquid and paraffin molle, articles made in part from Russian petroleum, but not in chief value thereof, are not chargeable with the countervailing duty, equal to that imposed by the country of production on petroleum or its products. Such articles, being commercially known as paraffin, are entitled to free entry under paragraph 633, act of 1897.—Ropes *v.* United States (123 Fed. Rep., 990) and Schoellkopf *v.* United States (71 Fed. Rep., 694) followed. (T. D. 24546—G. A. 5366; June 30, 1903.)

Paraffin composed in chief value of petroleum produced in any country imposing a duty on petroleum or its products exported from the United States is not free of duty under paragraph 633, but is liable to the countervailing duty provided for in paragraph 626, act of 1897, which applies to the products of all countries imposing a duty on domestic petroleum or its products so exported.—G. A. 5366 (T. D. 24546) distinguished. (T. D. 24585; July 23, 1903.)

The Dutch East Indies imposes a duty of 6 per cent ad valorem on all nonenumerated articles. *Held* that paraffin imported from Java, in the Dutch East Indies, an article not enumerated in that tariff, is chargeable with duty at that rate by virtue of the proviso to paragraph 626, act of 1897.—The similitude clause of the act of 1897 does not apply to merchandise which is chargeable with duty at countervailing rates. Only the rate of duty charged by the country of production on merchandise imported into that country from the United States can be charged back. (T. D. 24665—G. A. 5419; September 11, 1903.)

**Paraldehyd.**

The term "chemical compounds" used in paragraph 3, act of 1897, is generic in its scope. The phrase "medicinal preparation," as used in paragraph 67 of said act, is more specific and limited in latitude than the term "chemical compounds" used as aforesaid.—Paraldehyd is not classifiable under the provisions of paragraph 2 of said act, which is limited in its application to perfumeries and toilet waters, nor is it properly classifiable under the provisions of paragraph 3 of said act as a chemical compound, but it is a "medicinal preparation," and as such properly classifiable under the provisions of paragraph 67 as an article in the preparation of which alcohol has been used.—Fink *v.* United States (170 U. S., 584) followed. (T. D. 22983—G. A. 4911; April 18, 1901.)

**Parasol covers.** (See Lace articles.)

**Parcels post.** (See, also, Cigars; Entry of merchandise; German parcels-post convention; Postal-convention packages.)

Parcels-post regulations for collecting duties on merchandise arriving by. (T. D. 21698; circular 127, October 25, 1899.)

**Parcels post**—Continued.

Parcels-post packages closed by means of sewing or pasting to be treated as unsealed. (T. D. 22390; circular 123, July 28, 1900.)

Parcels-post conventions with Chile and Bolivia. (T. D. 23926; circular 102, August 7, 1902.)

Parcels-post conventions with Venezuela, New Zealand, Nicaragua, and Guatemala in effect. (T. D. 22733; circular 4, January 17, 1901.)

Parcels-post packages from Germany destined for Boston, Philadelphia, Baltimore, Chicago, and St. Louis may be forwarded to points of destination without examination or appraisement by customs authorities at New York. (T. D. 23260; August 31, 1901.)

Treasury decision 19393; May 27, 1898. T. D. 20629; January 30, 1899. T. D. 22204; circular 64, May 4, 1900. T. D. 22313; circular 97, June 25, 1900.

The number of parcels-post packages from Germany addressed to persons at Cleveland, Detroit, Milwaukee, Cincinnati, New Orleans, San Francisco, and St. Paul not sufficient to justify the extension of that service direct to the cities named. (T. D. 23299; October 5, 1901.)

**Parchment and vellum.** (See Vellum and parchment.)**Parchment paper.**

Certain paper made from wood pulp, commercially known as imitation parchment paper, "parchment No. 2," or grease-proof wrapping paper, dutiable at 20 per cent ad valorem under act of 1894. (T. D. 22064; March 9, 1900.)

Paper made from wood pulp, subjected only to the single process of immersion in an alkaline solution, and not commercially known as parchment paper, imported under act of 1894, is dutiable at 20 per cent ad valorem under paragraph 310 of said act as paper not specially provided for, and not as "parchment paper" under paragraph 308 of said act. Such paper, when imported under the act of 1897, is dutiable as paper not specially provided for at 25 per cent ad valorem under paragraph 402, and not as parchment paper under paragraph 398 of said act.—*United States v. Stone* (101 Fed. Rep., 713) followed. (T. D. 22163—G. A. 4701; April 17, 1900.)

Paper made from rags and treated under various processes which render it translucent, and known commercially as parchment tracing paper, is dutiable as parchment paper under paragraph 398, act of 1897, at 2 cents per pound and 10 per cent ad valorem, and is not dutiable as a drawing paper.—*United States v. Stone* (101 Fed. Rep., 713) cited. (T. D. 22578—G. A. 4793; October 30, 1900.)

**Parsley seeds.** (See Dill and parsley seeds aromatic.)**Passengers' baggage.** (See Baggage; Cording and sealing; Personal effects.)**Pasta mack.**

A toilet preparation known as pasta mack, in which alcohol is used, dutiable at 60 cents per pound and 45 per cent ad valorem under paragraph 2, act of 1897.—*Fink v. United States* (170 U. S., 584; 18 Sup. Ct. Rep., 770) applied. (T. D. 19771—G. A. 4219; July 21, 1898.)

**Paste.****Compositions of—**

Jewel-shaped disks of glass or composition, cut into facets in imitation of precious stones, dutiable at 10 per cent ad valorem under paragraph 420, act of 1883, as compositions of paste, not set. (T. D. 19231; April 13, 1898.)

**Imitation diamonds.** (See Diamonds, imitation.)**Manufactures of—**

Articles in the form of buttons, with metal shank and back, set with imitation diamonds, commercially known as paste (paste being chief component) and not as buttons or jewelry, dutiable under paragraph 351, act of 1894, as manu-

**Paste—Continued.****Manufactures of—Continued.**

factures of paste at 25 per cent ad valorem, and not as buttons of glass under paragraph 317.—*United States v. Marshall Field & Co.* (85 Fed. Rep., 862; 29 C. C. A., 458; 41 C. C. A., 624) followed. (T. D. 19531—G. A. 4194; June 20, 1898.)

**Paste, anchovy and bloater.**

Anchovy paste dutiable at 25 per cent ad valorem under paragraph 283, act of 1883, as "fish prepared or preserved." (T. D. 18813; January 17, 1898.)

Anchovy paste, bloater paste, shrimp paste, and essence of anchovies imported under the act of 1890 are dutiable at 30 per cent ad valorem under paragraph 295 of said act as "fish packed in any other manner." Anchovy paste, bloater paste, and shrimp paste imported under the act of 1894 are dutiable at 20 per cent ad valorem under paragraph 211 of said act as "fish packed in any other manner." Essence of anchovies is a sauce, and is dutiable as such at 30 per cent ad valorem under paragraph 198, act of 1894.—*Bogle v. Magone* (152 U. S., 623; *In re Johnson et al.* (56 Fed. Rep., 822) followed. (T. D. 22176—G. A. 4703; April 19, 1900.)

**Pasteboard.**

Pasteboard made by pasting together numerous sheets of paper or board is dutiable under paragraph 407, act of 1897, as a manufacture of paper. Pasteboard thus made differs from press board made after the manner of making paper by running pulp through rollers to the required thickness.—G. A. 5034 and G. A. 770. (T. D. 24716—G. A. 5438; October 7, 1903.)

**Pastilles de reglisse.** (See Confectionery.)**Pastilles, licorice.** (See Licorice.)**Patented articles.**

No provision of law granting the exclusive right to owners of patents of importing patented articles. (T. D. 19008; February 25, 1898.)

No provision of law relating to importation of patented articles. The fact that the importation of a patented article is not prohibited does not affect exclusive rights of owners under patent laws. (T. D. 19104; March 16, 1898.)

**Patterns or models for wood carving.** (See Wood carving.)**Patterns, slipper.** (See Cotton slipper patterns.)**Paving posts.** (See Additional duty.)**Paving tiles.** (See Tiles.)**Pea hulls.**

Pea hulls, which have been subjected to a process of cutting, are free of duty as "vegetable substances, crude or unmanufactured," under paragraph 558, act of 1894, and 617, act of 1897, and are not dutiable at 20 per cent ad valorem as unenumerated articles, manufactured in whole or in part, under section 3 of the former and section 6 of the latter act.—*In re McCrea* (G. A. 3864), affirmed by circuit court for northern district of New York, followed. (T. D. 23431—G. A. 5052; December 18, 1901.)

**Peach kernels.**

Peach kernels free of duty under paragraph 470, act of 1894, as nonedible drugs.—No appeal from decision of the court sustaining finding of Board of General Appraisers, T. D. 18066. (T. D. 21159; May 18, 1899.)

Peach or apricot kernels held not to be almonds, but free under paragraph 548, act of 1897.—Judicial affirmance. (T. D. 21567—G. A. 4540; August 31, 1899.)

**Peacock feathers.** (See Feathers.)

**Peanut oil.**

Peanut oil free under paragraph 626, act of 1897, as nut oil. How distinguished from Chinese wood oil. (T. D. 21475—G. A. 4514; August 3, 1899.)

**Pearl hardening.**

An article classed as artificial sulphate of lime, dutiable as pearl hardening for paper-makers' use, at 20 per cent ad valorem under paragraph 91, act of 1897. (T. D. 19581—G. A. 4202; June 24, 1898.)

**Pearl scales.** (See, also, Mother-of-pearl.)

Pearl scales for use in making knife handles not parts of knives, but dutiable as manufactures of mother-of-pearl at 35 per cent ad valorem under paragraph 450, act of 1897.—United States *v.* Simon (84 Fed. Rep., 154) and *In re* Blumenthal (51 Fed. Rep., 76, affirmed in 4 C. C. A., 680) followed. (T. D. 19768—G. A. 4216; July 21, 1898.)

Pearl scales dutiable as parts of pocketknives under paragraph 153, act of 1897.—Appeal from decision of Board of General Appraisers, G. A. 4216. (T. D. 19868; August 16, 1898.)

Pearl scales dutiable as manufactures of pearl at 35 per cent ad valorem under paragraph 450, act of 1897, and not as parts of pocketknives under the provisions of paragraph 153 of said act.—United States *v.* United States Express Company (94 Fed. Rep., 642) and *In re* United States Express Company, G. A. 4216 (T. D. 19768) followed. (T. D. 21346—G. A. 4473; June 29, 1899.)

**Pearls.** (See, also, Collar and cuff buttons.)

Classification of split and drilled pearls as unenumerated manufactured articles under section 6, act of 1897.—T. D. 19504 revoked. (T. D. 19816; August 6, 1898.)

Drilled pearls are not dutiable under the provision in paragraph 436, act of 1897, for "pearls in their natural state not strung or set," having been well advanced from the condition of pearls in their natural state to pearls strung or set. (T. D. 19487—G. A. 4181; June 11, 1898.)

Drilled pearls which have, by a careful process of selecting, matching, and assortment as to size, quality, luster, shape, etc., which required time and skilled labor, been so assorted and matched that the collection of pearls thus produced is worth more than the aggregate values of the individual pearls composing it, are dutiable at the rate of 60 per cent ad valorem under the provisions of paragraph 434, act of 1897, either directly or by similitude, by virtue of section 7 of said act.—Tiffany *v.* United States (112 U. S., 673) followed. (T. D. 23748—G. A. 5146; May 24, 1902.)

Drilled pearls, unassorted and unmatched, and of various sizes, colors, and qualities, but not set or strung, are dutiable by similitude as "pearls in their natural state, not strung or set," at the rate of 10 per cent ad valorem, under paragraph 436 and section 7, act of 1897.—Tiffany *v.* United States (112 Fed. Rep., 672) followed. (T. D. 23751—G. A. 5149; May 24, 1902.)

Half pearls or split pearls, so called, are not dutiable at 10 per cent ad valorem (either directly or by assimilation or otherwise) under the provisions of paragraph 436, for pearls in their natural state, etc., nor under paragraph 435 for diamonds and other precious stones, having been changed from the condition of pearls in their natural state by sawing, etc., and not being known commercially or scientifically or in common speech as precious stones.—In strict commercial sense, the term precious stones includes only diamonds, rubies, sapphires, and emeralds, although sometimes applied to alexandrites, cat's-eye, and other fancy stones, which, however, are generally designated as semi-precious stones. (T. D. 19449—G. A. 4166; June 1, 1898.)

**Pearls—Continued.**

Imitation pearls, so called, in the forms of spheres, and half spheres, made of glass, or of which glass is the component material of chief value, some of which are mounted on wire, are not commercially known or dutiable as "imitations of diamonds or other precious stones" under paragraph 435, act of 1897, but are dutiable at 45 per cent ad valorem under paragraph 112, except those mounted on wire, which are dutiable at 60 per cent ad valorem as parts of jewelry under paragraph 434 of said act. (T. D. 19447—(i. A. 4164; June 1, 1898.)

Pearls, split, or half pearls, are dutiable at 35 per cent ad valorem by assimilation under paragraph 450, act of 1897, to "manufactures of mother-of-pearl and shell." (T. D. 19504; June 16, 1898.)

Pearls, drilled or pierced, not set or strung, dutiable at the rate of 20 per cent ad valorem as nonenumerated manufactured articles under the provisions of section 6, act of 1897. (T. D. 22046; March 2, 1900.)

Pearls, drilled or pierced, are not dutiable under the provision in paragraph 436, act of 1897, for "pearls in their natural state not strung or set." Such pearls are not dutiable either under paragraph 435 or 436 at 10 per cent ad valorem, either directly or under the similitude clause of section 7, act of 1897.—(i. A. 4181 affirmed; *Tiffany v. United States* (105 Fed. Rep., 766) followed. (T. D. 22140—G. A. 4692; April 7, 1900.)

Pearls, perforated, loose, unset and unstrung, of various qualities, sizes, colors, and shapes, not matched or selected with a view to setting or stringing, dutiable at 10 per cent ad valorem by similitude to pearls in their natural state, not set or strung, under paragraph 436 and section 7 of the similitude clause, act of 1897. (T. D. 23508; February 6, 1902.)

Split or half pearls which have had labor and time expended upon them by way of cutting, matching, assortment, and selection so that they are ready for market and to be used generally in the manufacture of jewelry, though they may not be actually arranged or assorted into any particular article of such, more nearly approximate the condition of strung pearls than pearls in their natural state, and being of identical material they are dutiable at the rate of 60 per cent ad valorem under the provisions of paragraph 434, act of 1897, directly, or by similitude by virtue of the provisions of section 7 of said act.—*Tiffany v. United States* (112 Fed. Rep., 672) and *Tiffany v. United States* (105 Fed. Rep., 766) followed. (T. D. 23750—G. A. 5148; May 24, 1902.)

Split pearls, unsorted and unmatched, dutiable at 10 per cent ad valorem under paragraph 436 and section 7, act of 1897, as similar to pearls in their natural state. (T. D. 23788; June 10, 1902.)

Split pearls, sorted as to either size, quality, luster, or shape, not entitled to classification as split pearls "unassorted and unmatched" within the meaning of Department's instructions of June 10, 1902 (T. D. 23788), but dutiable at the rate of 60 per cent ad valorem as similar to pearls set or strung, under paragraph 434, act of 1897. (T. D. 23821; June 26, 1902.)

**Pearls, imitation.** (See Precious stones, imitations of.)

**Pears, avocado or alligator.**

Avocado or alligator pears, being entirely distinct from the common pear, are not dutiable under the provision for pears in paragraph 262, act of 1897, but are free of duty under the provisions in paragraph 559 of said act for fruits, green, ripe, or dried, not specially provided for. (T. D. 22603—G. A. 4807; November 12, 1900.)

**Pease, bottles containing.** (See Bottles.)



**Pease, dried.****Seed pease—**

The term "seed pease" in paragraph 250, act of 1897, applies to selected varieties of pease ordinarily known as vegetable seeds, which are sold under various fancy names, and are planted in gardens and on truck farms to raise green pease, used as food for table or culinary purposes. (T. D. 24218—G. A. 5279; February 10, 1903.)

**Black-eyed marrowfat and white-eyed marrowfat pease—**

Dried pease of these varieties, chiefly used as seed to raise pease for culinary purposes in the form of green pease, are dutiable as seed pease, at 40 cents per bushel, under said paragraph 250. (T. D. 24218—G. A. 5279; February 10, 1903.)

**Field pease—**

The Canadian field pea, sometimes called the "Canadian beauty" pea, which is adapted to the purposes of raising ensilage and forage for cattle, or for enriching the soil by being plowed under, and which is imported almost exclusively for manufacturing purposes, such as the making of split pease for soup, and for other consumption purposes not culinary, can not be classified as a seed pea, but is dutiable, when in a dried state, under the same paragraph, at 30 cents per bushel, as "pease, dried, not specially provided for." (T. D. 24218; G. A. 5279; February 10, 1903.)

**Peat moss.**

The new provision in the act of 1897 is not confined to peat moss for bedding horses, but covers peat-moss fiber for mattresses. (T. D. 21545—G. A. 4535; August 28, 1899.)

**Pebble lenses, Brazilian.** (See Brazilian pebble, etc.)**Pedigree, certificates of.** (See, also, Animals; Sheep for breeding purposes; Stamp tax.)

Treasury decision 19926; August 23, 1898.

Voluntary bond for production of pedigree certificates for animals for breeding purposes. (See Animals.)

**Peel.** (See Lemons and oranges, etc.; Orange peel.)**Penal bond.**

Goods reported by appraiser to be not properly marked under section 8, act of 1897, need not be appraised prior to demand for return of unexamined delivered packages under penal bond (Rev. Stat., 2899).—Bond forfeited in case of failure of importer to return goods to collector on demand. (T. D. 20217; October 20, 1898.)

**Penal duty.** (See, also, Wire rope.)

Cattle subject to specific rates of duty under act of 1897 liable to penal duty under section 32, act of 1897, on account of undervaluation, as duty on cattle is regulated by value. (T. D. 19511; June 20, 1898.)

Cattle 1 year old or over dutiable either at a specific or an ad valorem rate, according to the value per head, under paragraph 218, act of 1897, are merchandise subject to a duty "based upon or regulated" by the value thereof; and additional or penal duty under section 32 of said act, amendatory of section 7, customs administrative act, accrues in case of undervaluation. *Contra*, it seems, as to cattle less than 1 year old. (T. D. 22598—G. A. 4802; November 8, 1900.)

Silk goods subject to specific rates of duty under act of 1897 liable to penal duty under section 32, act of 1897, on account of undervaluation, as duty is regulated by value. (T. D. 19240; April 19, 1898.)

**Penalty of tea bond.** (See Tea.)**Penalty under section 2802, Revised Statutes.**

Penalty of treble the value of articles seized under section 2802, Revised Statutes, should not be covered into the Treasury pending instructions from the Department. (T. D. 23138; June 25, 1901.)

**Penknives, miniature.**

Miniature penknives adapted and intended to be worn upon watch chains or guards as charms are dutiable at 60 per cent ad valorem as jewelry under paragraph 434, act of 1897. (T. D. 21195—G. A. 4443; May 25, 1899.)

**Pensacola, Fla.**

Designation of, as a port from which goods may be forwarded to the British possessions. (T. D. 22052; March 5, 1900.)

**Pens and penholders.** (See, also, Glass.)

Pens and penholders are separately dutiable under the provisions of paragraphs 186 and 187, respectively, act of 1897, and are not dutiable as penholders because imported as entireties.—G. A. 2484 followed. (T. D. 22378—G. A. 4731; July 23, 1900.)

Penholders: Implements made to hold a pen and lead pencil are not penholders. Such articles are known commercially as combination penholders, and the several articles which go to make up the implements are separately dutiable according to the various rates fixed for each.—United States v. Hensel (98 Fed. Rep., 418), G. A. 4731, and G. A. 2484 followed. (T. D. 23214—G. A. 4976; July 26, 1901.)

**Penwipers (manufactures of wool and metal).**

Certain penwipers composed of wool and metal, metal being the component material of chief value, are dutiable under paragraph 366, act of 1897, as "manufactures \* \* \* in part of wool," and not under paragraph 193 of said act as "articles or wares \* \* \* in part of" metal, by virtue of section 7 of said act, which provides that "if two or more rates of duty shall be applicable to any imported article it shall pay duty at the highest of such rates." (T. D. 24595—G. A. 5392; July 24, 1903.)

**Pepper, decorticated.**

Pepper, decorticated, free of duty under paragraph 667, act of 1897. (T. D. 21080—G. A. 4427; April 28, 1899.)

**Pepper shells.**

Pepper shells free of duty under paragraph 667, act of 1897. (T. D. 19900—G. A. 4230; August 11, 1898.)

Pepper shells dutiable as spices not specially provided for at 3 cents per pound, under paragraph 287, act of 1897.—Appeal from decision of Board of General Appraisers, G. A. 4230. (T. D. 19991; September 3, 1898.)

Pepper shells free of duty as pepper unground under paragraph 667, act of 1897. (T. D. 20737; February 24, 1899.)

Pepper shells free as pepper unground under paragraph 667, act of 1897.—Judicial affirmance of G. A. 4230. (T. D. 20846—G. A. 4382; March 9, 1899.)

**Peppers, green, sweet.**

Fresh, green, sweet peppers are dutiable at 25 per cent ad valorem as vegetables in their natural state, not specially provided for, under paragraph 257, act of 1897. (T. D. 23342; November 1, 1901.)

**Perforated paper mottoes.** (See Paper.)**Perfume or odor flasks.** (See Jewelry.)**Perfumery.**

Victoria cachous classified as. (See Cachous, Victoria.)

**Periodicals.** (See, also, Books.)

Certain fashion weeklies, entitled *The Queen and Madane*, free of duty under paragraph 621, act of 1897, as newspapers or periodicals. (T. D. 19453—G. A. 4170; June 2, 1898.)

Dressmaker and Housefriend, and *La Reine de la Mode*, periodicals devoted to fashion and containing only a few incidental items not devoted to fashion, are not entitled to free entry under paragraph 621, act of 1897. The provision requiring that such publications shall contain current literature of the day is intended to mean not a mere incidental insertion of some items of current literature, but a publication devoted to current literature or in which current literature shall predominate.—G. A. 3126 and G. A. 4168 cited and followed; G. A. 4170 cited and distinguished. (T. D. 22935—G. A. 4901; March 28, 1901.)

Pamphlets issued monthly, entitled *Law Reports*, Chancery Division, free of duty as periodicals under paragraph 621, act of 1897. (T. D. 20037—G. A. 4259; September 9, 1898.)

Periodicals issued for subscribers by scientific or literary associations, free of duty whether imported singly or in accumulated numbers. (T. D. 23549; March 3, 1902.)

Provision of paragraph 621, act of 1897, for "periodicals," does not cover a serial story.—G. A. 2401 affirmed; *Eichler v. United States* (71 Fed. Rep., 956) followed. (T. D. 21756—G. A. 4596; November 10, 1899.)

Supplement of a fashion publication called *Le Success*, a leading monthly fashion periodical, the supplement being furnished five times a year to subscribers to accompany the periodical, held to be free of duty under paragraph 562, act of 1894, as forming part of a periodical. (T. D. 20777; March 6, 1899.)

**Perishable fruits.** (See Tropical fruits.)**Permit for delivery.** (See Entry of merchandise; Importation, when complete.)**Persian kran.** (See Coins, foreign.)**Personal effects.** (See, also, Baggage; Bicycles; Cameras; Seal-skin garments.)

Articles purchased abroad by residents of the United States under paragraph 697, act of 1897, must be personal effects and subject to restrictions governing same. (T. D. 18928; February 4, 1898.)

Articles purchased abroad by residents of the United States under the provisions of paragraph 697, act of 1897, free entry of. (T. D. 23891; July 23, 1902.)

Automobiles reimported not free of duty as personal effects, under act of 1897. (T. D. 22088; March 17, 1900.)

Baggage, inspection of. (See Baggage.)

Camera and a pair of field glasses, personal effects. (T. D. 23631—G. A. 5109; March 29, 1902.)

Citizens of the United States dying abroad, free entry of personal effects. (T. D. 19118; March 21, 1898. T. D. 22622—G. A. 4813; November 19, 1900.)

Effects of citizens of the United States dying abroad: The term "personal effects" in a statute, when not qualified or limited in signification by any associated words or clauses, means property or worldly substance of a personal character. As used in paragraph 636, act of 1897, the words are broad enough in scope to include all articles of personalty "not merchandise," *i. e.*, not imported as objects of trade and commerce, and would embrace household effects. The *Alpena* (7 Fed. Rep., 361, 362); *Arthur v. Morgan* (112 U. S., 495); *United States v. One Sorrel Horse* (22 Vt., 655; 27 Fed. Cas., 315, 316), and other cases cited and followed or approved.—The household effects of a United States citizen residing and dying in a foreign country, when imported for use in the family of the decedent's son and not intended for sale, are entitled to free entry as "personal effects, not merchandise, of citizens of the United

**Personal effects—Continued.**

States lying in foreign countries," under said paragraph 636; and the collector erred in assessing the articles for duty at the rates which would have been applicable to them if imported in the usual course of trade. (T. D. 22622—G. A. 4813; November 19, 1900.)

Entry of personal effects under the act of 1897. (T. D. 20972; circular 55, April 10, 1899. T. D. 22203; circular 63, May 4, 1900. T. D. 23700; circular 48, May 7, 1902. T. D. 23952; circular 109, August 27, 1902. T. D. 23975; September 20, 1902. T. D. 24005; October 15, 1902.)

Field glasses (a pair of) and a camera, being proper articles of baggage, held to be "personal effects," within the meaning of paragraph 697, act of 1897.—*Hannibal Railroad Company v. Swift* (12 Wall, 262); *Hopkins v. Westcott* (6 Blatch., 64), and other authorities followed. (T. D. 23631—G. A. 5109; March 29, 1902.)

Foreign commissioners at Louisiana Purchase Exposition, free entry of personal effects or supplies. (T. D. 24598; July 30, 1903.)

Guns personal effects under paragraph 697, act of 1897, and the decision of the Board of General Appraisers, G. A. 5109. (T. D. 23676; April 18, 1902.)

Immediate transportation of personal effects under the act of February 23, 1877. (T. D. 21435; July 28, 1899.)

Medical books free under paragraph 504, act of 1897.—Professional instruments of foreign origin free if brought by immigrants.—Appraised value of foreign goods fixed by appraising officers and finding of appraiser can not be disturbed by Secretary of the Treasury.—Persons going abroad for study and those going abroad for pleasure subject to same rules governing importation of personal effects.—Bicycles of American origin free on reimportation, and collectors may waive regulation evidence.—Rule as to residents of United States remaining abroad for two years or less. (T. D. 21222; June 6, 1899.)

Personal effects purchased abroad by residents of the United States must be in the possession of the owner at time of arrival in this country to entitle them to free entry under paragraph 697, act of 1897. (T. D. 21161; May 19, 1899.)

Personal effects taken abroad by a resident of the United States free of duty on importation without regard to value or origin or lapse of time between arrival of owner and that of the effects. (T. D. 20907; March 25, 1899.)

Personal effects of a resident of the United States, left in a foreign country by their owner through accident, and forwarded shortly after his return, are entitled to free entry on arrival. (T. D. 23631—G. A. 5109; March 29, 1902.)

Presents: Articles intended for distribution as presents, contained in the baggage of persons arriving in the United States, are not entitled to free entry under paragraph 697, act of 1897. (T. D. 23636—G. A. 5114; March 29, 1902.)

Presents for immediate family brought by returning head of family: Foreign-purchased articles brought by returning residents of the United States, if valued in the aggregate at \$100 or less, and intended for his or her use, and if the character and quantity of the articles are not such as to raise the presumption that they are in the nature of merchandise and intended for sale, and articles within said limitation of value brought by the head of a family as presents for his wife and children, may be admitted to entry free of duty. (T. D. 23975; September 20, 1902. T. D. 24005; October 15, 1902.)

Presents: Foreign-purchased articles brought by a returning resident of the United States as the head of a family, if intended as presents for members of his or her immediate family, entitled to free entry. (T. D. 23975; September 20, 1902. T. D. 24005; October 15, 1902.)

Presents: Paragraph 697, act of 1897, relating to personal effects of persons arriving in the United States, must be construed as exempting from duty only such wear-

**Personal effects**—Continued.

ing apparel and personal effects as would be included in the term "baggage." *United States v. One Pearl Necklace* (111 Fed. Rep., 164; 49 C. C. A., 287); *Arnold v. United States* (147 U. S., 494; 13 Sup. Ct. Rep., 406); *In re McGovern* (G. A. 2997), and *In re Wyman* (G. A. 5109) followed.—Articles intended for distribution as presents contained in the baggage of persons arriving in the United States are not entitled to free entry under said paragraph 697 as "articles intended for other persons or for sale," but are expressly excluded from that paragraph.—*Astor v. Merritt* (111 U. S., 202) and *In re Peacock* (G. A. 5114) followed. (T. D. 24202—G. A. 5270; January 6, 1903.)

Proceedings in case of personal effects taken abroad by passengers. (T. D. 19041; March 4, 1898.)

Professional articles of a resident of the United States returning from abroad not free of duty as personal effects. (T. D. 23784; June 7, 1902.)

Rule as to free entry of personal effects purchased abroad by residents of the United States during a temporary stay in foreign territory for two or three days.—Rule as to entry of sealskin garments of domestic origin under act of December 29, 1897. (T. D. 21042; April 25, 1899.)

**Peseta, silver.**

Estimate of the Director of the Mint. (See Coins, foreign.)

**Peso of Venezuela.**

Depreciated currency. (T. D. 20626; January 27, 1899.)

**Petersburg, Va.**

Privileges of immediate-transportation act extended to. (T. D. 23575; March 8, 1902.)

**Petroleum and petroleum products.** (See, also, Invoices, crude petroleum.)

Countries imposing duties on. (T. D. 19263; circular 68, April 21, 1898.)

Petroleum produced in Russia and imported into England, there refined and thence imported into the United States, is dutiable at a rate equal to the rate imposed by Russia on petroleum imported into that country from the United States.—The provisions of paragraph 626, act of 1897, apply to the country where the oil is produced, and not to the country of exportation. (T. D. 22763—G. A. 4853; January 28, 1901.)

**Petroleum tar.**

Petroleum tar, a by-product of crude petroleum resulting from the manufacture of Pintsch gas from crude petroleum, is dutiable as a product of petroleum, under the proviso to paragraph 626, act of 1897, at a rate equal to that imposed by the country of production thereon.—Petroleum tar is a product of petroleum and is not a creosote oil.—T. D. 1900; T. D. 928; G. A. 2788 (T. D. 15394); G. A. 4130 (T. D. 19253), and *Warren Chemical Company v. United States* (84 Fed. Rep., 638) cited and followed. (T. D. 24171—G. A. 5264; January 15, 1903.)

**Petty importations.** (See Importations, duty on petty.)**Pewter in pigs.**

Pewter in pigs is not an unwrought metal, but is a manufactured article. *Dana v. United States* (116 Fed. Rep., 933).—Being articles composed of pewter, such goods are dutiable at the rate of 45 per cent ad valorem under paragraph 193, act of 1897, either directly or by similitude. (T. D. 24242—G. A. 5281; February 18, 1903.)

**Pflaumenmus.** (See Prune butter.)**Phenacetin.** (See, also, Medicinal preparations, etc.; Trade-marks.)

Phenacetin, a chemical compound, when imported bearing a name simulating that trade-mark, is in violation of section 11, act of 1897, and entry is not to be

**Phenacetin—Continued.**

permitted. Not subject to provisions of section 9, act of June 10, 1890, when imported as "aristol." (T. D. 19433; June 3, 1898.)

Phenacetin dutiable under paragraph 67, act of 1897, as a medicinal preparation in the preparation of which alcohol is used. (T. D. 19593; July 1, 1898.)

**Phenacetin and sulfonal.**

To sustain a protest claiming that a medicinal preparation is not dutiable under paragraph 67, act of 1897, it is incumbent on the importer to prove affirmatively that alcohol was not used in the preparation of the imported article. In the absence of such proof, it will be presumed, in support of the collector's assessment, that alcohol was used. Paragraph 67 applies to a medicinal preparation in the preparation of which alcohol was used, although alcohol need not be, and sometimes is not, used in its preparation.—*United States v. Schering* (123 Fed. Rep., 65) cited and followed. (T. D. 24704—G. A. 5434; October 3, 1903.)

**Philatelic albums.** (See Albums.)**Philippine Islands.** (See, also, Declarations, etc.)**Act of June 10, 1890—**

Act of June 10, 1890, applicable to articles from Philippine Archipelago.—Goods entitled to deduction of export duty may be delivered on payment of full duty and bond for certificate of chief customs officer, liquidation being suspended. (T. D. 23654; April 7, 1902.)

**Act of March 8, 1902—**

Treasury decision 23583; circular 22, March 11, 1902.

Time of taking effect. Duties to be paid in Philippine treasury. (T. D. 23586; March 11, 1902.)

Regulations under act of March 8, 1902. (T. D. 23594; circular 26, March 15, 1902.)

**Animals from—**

Landing of animals from the Philippine Islands prohibited. (T. D. 23427; circular 107, December 18, 1901.)

**Board of General Appraisers—**

Jurisdiction *in re* importations from Philippine Islands. (See Board of General Appraisers, jurisdiction.)

**Certificates—**

Certificates for remission of export duty on free goods to be issued in duplicate by United States customs officers. (T. D. 24023; October 28, 1902.)

**Cigars—**

Cigars from Philippine Islands exempt from internal-revenue tax. (T. D. 23970; September 12, 1902.)

Cigars from Philippine Islands must be stamped with customs stamps bearing the word "Philippines." (T. D. 23976; September 20, 1902.)

**Declarations to invoices—**

Shipper's declaration executed before chief customs officer may be accepted in lieu of consular certification for American goods returned from Cuba, Porto Rico, and the Philippine Islands. (T. D. 21824; December 8, 1899.)

**Drawback—**

Merchandise exported to Philippine Islands entitled to benefits of drawback law. (T. D. 22157; April 17, 1900.)

Merchandise shipped to Philippine Islands, drawback not allowed on. (T. D. 23287; September 26, 1901.)

**Philippine Islands—Continued.****Drawback—Continued.**

The allowance of drawback on imported materials used in the manufacture of beer shipped to the Philippine Islands will be governed by the regulations heretofore promulgated. (T. D. 23614; March 24, 1902.)

**Entry and collection of duty—**

As to goods coming to ports of the United States from the Philippine Islands, no entry required; no duty to be assessed; free delivery of goods in bond; detention of cigars and cigarettes for affixing of internal-revenue stamps; refunds made by certified statement. (T. D. 23389; December 4, 1901.)

Merchandise the growth, produce, or manufacture of the Philippine Islands, purchased in and imported from a foreign country, not entitled to free entry. (T. D. 23406; December 11, 1901.)

**Exportation from warehouse to.** (See Warehouse, bonded.)**Fines, penalties, and forfeitures—**

Laws not in customs administrative act relating to fines, penalties, and forfeitures in connection with *imported* merchandise inapplicable to articles from Philippine Islands. (T. D. 23668; April 16, 1902.)

**Goods in transit—**

Goods in transit to Philippine Islands to be entered under section 7, act of March 8, 1902, or section 84, act of July 1, 1902. (T. D. 24445; May 26, 1903.)

**Internal-revenue tax—**

Internal-revenue tax not remitted on shipments to the Philippine Islands. (T. D. 23361; November 16, 1901.)

**Invoices—**

Certified invoice unnecessary for "articles of small value brought in passengers' baggage and by returning members of the United States forces."—Certificate of origin required for reduction of duty on products of Philippine Archipelago not brought on transport.—Liquidation may be suspended on written application and deposit of duty and charges pending receipt of above certificate or certificate for deduction of duty or tax.—T. D. 23654 modified. (T. D. 23713; May 12, 1902.)

Certified invoices required for merchandise exceeding \$100 in value from the Philippine Islands. (T. D. 23963; September 8, 1902.)

**Mail importations.** (See Mails, importations by.)**Pig lead—**

Pig lead can not be withdrawn free of duty from bonded smelting and refining warehouses for shipment to Philippine Islands. (T. D. 23674; April 18, 1902.)

**Refunds—**

Refund of duties and fines on goods from Philippine Islands and Porto Rico, act of March 3, 1903. (T. D. 24271; circular 26, March 6, 1903.)

**Remission of export tax on free goods—**

Treasury decision 23669; circular 37, April 17, 1902. T. D. 23930; circular 103, August 11, 1902.

**Repayments to importers—**

Repayments to importers of excess of deposits for unascertained duties on imports. (T. D. 23902; circular 92, July 28, 1902.)

**Separate accounts of collections—**

Collectors and surveyors of customs directed to keep and render separate accounts of all collections made under act of March 8, 1902. All moneys received in the United States under provisions of said act must be deposited to credit of the

**Philippine Islands—Continued.****Separate accounts of collections—Continued.**

Treasurer of the United States as other receipts are deposited, but separately and on account of "Philippine Islands Tariff Fund, Act March 8, 1902." (T. D. 23604; circular 29, March 20, 1902.)

**Treaty of peace with Spain—**

Operative from and after April 11, 1899. (T. D. 23501; January 31, 1902.)

**Philosophical instruments.** (See Instruments, philosophical and scientific; Lantern slides.)

**Phonographs.** (See Graphophones.)

**Phosphates.**

Phosphates from Grand Connetable Island, consular invoices for shipment of, waived. (T. D. 22696; December 31, 1900.)

**Phosphor tin.**

Phosphor tin, an article made by adding a small percentage of phosphorus to tin, being a species or form of tin, is entitled to free entry under paragraph 683, act of 1897.—The addition of the phosphorus not having changed its name, character, or use, and the article so produced being tin and nothing more, is classifiable as tin.—*Dennison v. United States* (72 Fed. Rep., 258) and G. A. 5338 (T. D. 24426) cited and followed. (T. D. 24442—G. A. 5342; May 21, 1903.)

**Photographic dry plates.**

Color glasses and negatives are not photographic dry plates, and are dutiable as manufactures of glass at 45 per cent ad valorem under paragraph 112, act of 1897. (T. D. 21055—G. A. 4420; April 21, 1899.)

**Photographic films.** (See Reimported American goods.)

**Photographic lenses.**

Photographic lenses, mounted, dutiable at 35 per cent ad valorem under paragraph 100, act of 1894, as lenses, and not as optical instruments. (T. D. 20560; January 18, 1899.)

Photographic lenses, mounted in metal, dutiable at 35 per cent ad valorem under paragraph 100, act of 1894, as "lenses of glass or pebble, wholly or partly manufactured," and not under paragraph 98 as "optical instruments."—*Anthony v. United States* (90 Fed. Rep., 802) followed; G. A. 3838 reversed. (T. D. 20703—G. A. 4359; February 10, 1899.)

**Photographic negatives.** (See Cameras.)

**Photographic paper.** (See Paper.)

**Photographing articles in bond.**

No provision in tariff law for importation of articles in bond without payment of duty for purpose of being photographed. (T. D. 20562; January 18, 1899.)

**Photographs.** (See, also, Heliographs.)

Photographs mounted on canvas made of flax, stretched on a frame, completely covered over with oil paint, are not assessable as photographs. (T. D. 21329—G. A. 4469; June 27, 1899.)

Photographs mounted on canvas stretchers and painted over in oil, so that the photograph is entirely obliterated, are dutiable at the rate of 20 per cent ad valorem under paragraph 454, act of 1897, as paintings in oil and not as manufactures of paper. (T. D. 23721—G. A. 5137; May 9, 1902.)

Photographs and chromos mounted on glass beveled and gilded are dutiable at the rate of 60 per cent ad valorem under paragraph 100, act of 1897. Such articles are not dutiable as photographs or lithographic prints, but are articles



**Photographs—Continued.**

made in part thereof, of which glass, cut, ornamented, or decorated, is the component of chief value, dutiable under paragraph 100.—G. A. 967 (T. D. 12105) cited and followed. (T. D. 24829—G. A. 5505; December 12, 1903.)

**Photogravures, loose sheets of.** (See Printed matter.)**Phthalic and tetra-chlor-phthalic, and anhydride—Acids.**

Phthalic acid or anhydride, so called, a product of coal tar used in making the phthalein series of dyes, is exempt from duty under the provision for phthalic acid in paragraph 464, act of 1897.—Tetra-chlor-phthalic acid or anhydride is dutiable at 25 per cent ad valorem under the provision for "all other acids not specially provided for," etc., in paragraph 1 of said act, being a distinct and different article from phthalic acid, and not included in paragraph 464 nor 524 of said act. It was held by the United States circuit court for the southern district of New York, along with so-called "phthalic acid, distilled," or phthalic anhydride, to be exempt from duty under the provisions of paragraph 473, act of 1890 (*Heller & Merz Company v. United States*, 124 Fed. Rep., 299); such provisions differed essentially, however, from the corresponding provisions of the act of 1897. (T. D. 22664—G. A. 4824; December 10, 1900.)

**Piano covers.** (See Woolen flannel piano covers, etc.)**Pianoforte hammers.**

Pianoforte hammers held to be dutiable under paragraph 453, act of 1897, as parts of musical instruments. (T. D. 21590—G. A. 4550; September 7, 1899.)

Pianoforte hammers not parts of musical instruments, but dutiable as manufactures of wool.—Appeal from decision of Board of General Appraisers, G. A. 4550. (T. D. 21643; October 7, 1899.)

Pianoforte hammers manufactured of wool and wood, wool chief value, dutiable as manufactures of wool under paragraph 366, act of 1897. (T. D. 20360; November 25, 1898.)

Pianoforte hammers composed of wool, felt, and wood dutiable as pianoforte actions, or parts thereof, at 45 per cent ad valorem, under paragraph 453, act of 1897. (T. D. 23096; June 7, 1901.)

Pianoforte hammers composed of wool, felt, and wood are specially provided for under the provision in paragraph 453, act of 1897, for musical instruments and pianoforte actions and parts thereof, and are therefore not within the provision in paragraph 366 for "all manufactures of every description made wholly or in part of wool, not specially provided for."—*United States v. Hammacher* (suit 3008), affirming *In re Hammacher* (G. A. 4550), followed. (T. D. 23170—G. A. 4960; July 5, 1901.)

**Piano, organs, and orchestrions, perforated music for.** (See Musical instruments.)**Piaster of Aleppo, Syria.** (See Currency certificates.)**Pickets.**

Sawed strips or sticks of white pine 4 feet in length and 1 inch square, although imported to be turned into rollers, are bought, sold, and listed as pickets, and dutiable as such at 10 per cent ad valorem under paragraph 202, act of 1897. (T. D. 20243—G. A. 4299; October 25, 1898.)

**Pickled limes.** (See Limes.)**Pickled sheepskins.** (See Sheepskins.)

"**Pickles**" defined. (T. D. 23075—G. A. 4931; May 27, 1901. T. D. 23233—G. A. 4979; August 12, 1901.)

**Picture frames.** (See Frames for paintings.)

**Pictures.**

Decalcomania. (See Decalcomania pictures.)

Obscene. (See Obscene articles, etc.)

Traced over in water. (See Toys, magic paintings.)

**Piece-dyed silks.** (See China silks, piece dyed; Silk fabrics.)

**Pierced or drilled pearls.** (See Pearls.)

**Pig iron.** (See Iron.)

**Pig lead.** (See, also, Drawback.)

Allowance for wastage on articles manufactured from pig lead produced from imported lead ores or imported lead bullion exported with benefit of drawback. (T. D. 21251; June 12, 1899.)

**Pigments or colors.** (See Colors.)

**Pigskins.**

Pigskins tanned but unfinished, which are used occasionally for morocco, but chiefly for other purposes, are not dutiable under the provision in paragraph 438, act of 1897, for "skins for morocco, tanned but unfinished." (T. D. 24564—G. A. 5376; July 8, 1903.)

**Pilchards.** (See Fish.)

**Pile fabrics.** (See, also, Corduroys; Plushes.)

Pile fabrics: Velours, which are brocaded pile fabrics or fabrics with a pile in narrow ridges parallel to the warp, are not dutiable as plushes, velvets, velvet-eens, or corduroys, but as other pile fabrics. Velours of which flax is the component material of chief value are dutiable under paragraph 342, act of 1897. Velours composed of ramie or of which ramie is the component material of chief value are dutiable under paragraph 315 of said act. (T. D. 19482—G. A. 4176; May 18, 1898.)

Pile fabrics known as "velours renaissance" and otherwise, woven in the Jacquard loom, with figures in the nature of velvet or plush with raised cut threads, and which are used for upholstery purposes, and composed of cotton, are dutiable at 47½ per cent ad valorem under paragraph 315, act of 1897, and not at 60 per cent ad valorem under the provisions for flax plush under paragraph 342 of the same act. (T. D. 19489—G. A. 4183; June 11, 1898.)

Pile fabrics: Certain cotton pile fabrics, variously known as "velvet cords," "ribbed velvets," and "corded velvets," used for binding women's skirts, and for making women's jackets and boys' wearing apparel, are dutiable under paragraph 315, act of 1897, as "pile fabrics of cotton," and not as "corduroys composed of cotton," as such fabrics are not known commercially as corduroys, from which goods they differ in use, width, quality of yarn used, and process of manufacture. *Stewart v. United States* (113 Fed. Rep., 928; 51 C. C. A., 558) followed; *In re Stewart* (G. A. 4352) reversed.—In order to determine the commercial meaning of a term used in tariff acts, it is not the designation used in dealings between the retailer and the consumer which should control, but that where both the parties to the transaction are dealers in the articles included in the term under construction.—*Morrison v. Miller* (37 Fed. Rep., 82), *Dieckerhoff v. Robertson* (44 *id.*, 160, 163), *Hills Brothers Company v. United States* (99 *id.*, 264; 39 C. C. A., 500), and *Stewart v. United States* (*supra*) followed. (T. D. 23680—G. A. 5125; April 16, 1902.)

**Piling.**

Instructions as to classification of logs capable for use in making spars or in building wharves. (T. D. 21868; December 22, 1899.)

Spruce, round, unmanufactured timber, being generally unsuitable for use in wharf building or as spars, and being chiefly used for other than such purposes, is entitled to free entry under paragraph 699, act of 1897. To make such timber

**Piling**—Continued.

dutiable as "round timber used for spars or in building wharves," it must be shown that its chief use is for spars or building wharves.—*Magone v. Weiderer* (159 U. S., 555), *Meyer v. Cadwalader* (89 Fed. Rep., 963), *Magone v. Heller* (150 U. S., 70) cited. (T. D. 22122—G. A. 4685; March 29, 1900.)

**Pill boxes.**

Pill boxes, round and square, made of cardboard, dutiable at 35 per cent ad valorem under paragraph 407, act of 1897, as manufactures of paper. (T. D. 19488—G. A. 4182; June 11, 1898.)

**Pill tiles:**

White earthenware tiles, glazed on both sides, having printed on one of its surfaces a scale or graduation for use by druggists and pharmacists in making pills and known commercially as pill tiles, are dutiable under paragraph 88, act of 1897, which provides for "ornamental, hand painted, gold decorated, and all other earthenware tiles."—*Rossman v. Hedden* (145 U. S., 561) and *G. A. 2282* cited and distinguished. (T. D. 23600—G. A. 5099; March 14, 1902.)

**Pillow shams.** (See Lace articles.)**Pillows.** (See Feather beds and pillows.)**Pineapple crates.**

In finding the capacity of packages containing pineapples for the assessment of duty under paragraph 268, act of 1897, the computation should be based on the inside and not the outside dimensions of the packages.—It is found that crates containing pineapples imported from Havana into the port of New York have a capacity of 2.45 cubic feet. (T. D. 23603—G. A. 5102; March 18, 1902.)

**Pineapples.** (See, also, Barrels containing pineapples.)

Act of 1897, paragraph 268, provides for "Pineapples \* \* \* in bulk, seven dollars per thousand," without reference to size or quality, and small nubbins can not be counted two for one. (T. D. 19121; March 22, 1898.)

Average price: An importation of pineapples was made in five lots, covered by one invoice, some of which were described as sliced pineapples, others as grated, all being stated to be pineapples preserved in their own juice, and all being invoiced at the average price of 6 shillings per case. The various lots were appraised at different values, and the collector applied section 2910 of the Revised Statutes and assessed duty on the whole importation at the rate to which the highest valued goods on the invoice were subject. *Held* that section 2910 was not applicable. (T. D. 24781—G. A. 5473; November 11, 1903.)

Barrels and crates containing pineapples, weight of; duty of surveyor and local appraiser. (T. D. 24590—G. A. 5387; July 21, 1903.)

On an importation of pineapples, some of which become rotten in transit and are cast into the dump, it is proper for the collector to allow for such damaged portion as a short shipment, in accordance with the ruling of the United States circuit court in *Shaw v. Dix*, 72 Fed. Rep., 166. (T. D. 19774—G. A. 4222; July 26, 1898.)

Pineapples, short shipment of damaged.—Appeal from decision of Board of General Appraisers, G. A. 4222. (T. D. 19851; August 10, 1898.)

Preserved pineapples: Classification of preserved pineapples shall be based on the reports of analyses by Government chemists, and where it is shown by such reports that sugar has been added in the process of canning or preserving, duty shall be assessed thereon at 1 cent per pound and 35 per cent ad valorem as fruits preserved in sugar not specially provided for under the first clause of paragraph 263, act of 1897, and not at 25 per cent ad valorem as "pineapples preserved in their own juice," under said paragraph. (T. D. 23207; July 26, 1901.)

**Pineapples—Continued.**

Preserved pineapples, containing only about 7 per cent of invert sugar and less than 1 per cent of cane sugar, are not dutiable as fruits preserved in sugar, at 1 cent per pound and 35 per cent ad valorem, under paragraph 263, act of 1897, but are dutiable under the last clause of said paragraph at 25 per cent as pineapples preserved in their own juice. (T. D. 23964—G. A. 5199; August 27, 1902.)

Preserved pineapples: The instructions of the Department dated July 26, 1901 (T. D. 23207), are not retroactive, but apply only to merchandise of the character therein described imported on and after the date of said instructions. (T. D. 23592; March 14, 1902.)

Preserved pineapples from the Bahama Islands, in so-called 2-pound cans, are prepared with sugar extrinsically introduced, and are dutiable at 1 cent per pound and 35 per cent ad valorem under paragraph 263, act of 1897, as "fruits preserved in sugar," and not under the last clause of said paragraph at 25 per cent as "pineapples preserved in their own juice." (T. D. 24494—G. A. 5352; June 15, 1903.)

Rotten pineapples that have become an unrecognizable mass of decomposed vegetable matter, described as slush and of no commercial value, not damaged goods within the meaning of section 23, act of June 10, 1890. Being totally destroyed, they are to be treated as merchandise not imported or landed, and an allowance should be made for the shortage in assessing duties on the cargo. (T. D. 24188; January 27, 1903.)

Weight of pineapples, illegal ascertainment of: If local appraisers undertake to ascertain the weight or quantity of goods which should properly be found by a United States weigher or gauger, their action in that respect is *coram non jure* and a nullity.—*Marriott v. Brune*, 9 How., 634. (T. D. 24590—G. A. 53887; July 21, 1903.)

**Pine cones.**

Pine cones free of duty as a crude vegetable substance under paragraph 617, act of 1897, and not dutiable as nuts, as assessed. (T. D. 20038—G. A. 4260 September 9, 1898.)

Pine cones containing seeds dutiable at 30 per cent ad valorem under paragraph 254, act of 1897, as "seeds of all kinds not specially provided for."—G. A. 4260 not accepted. (T. D. 20138; October 6, 1898.)

**Pine lumber.** (See Lumber.)**Pine strips, white.** (See White-pine strips.)**Ping pong.** (See Trade-marks.)**Pins.**

Pins with glass heads excluded from paragraph 188, act of 1897.—*United States v. Wolff* (69 Fed. Rep., 327) followed. (T. D. 19129—G. A. 4102; March 17, 1898.)

**Pins and hat ornaments.**

Certain pins set with imitation precious stones dutiable as "pins," and certain pins which are hat ornaments dutiable as manufactures of glass, under act of 1890. (T. D. 18897; January 31, 1898.)

**Pins, mourning, in brass boxes.**

Brass boxes containing mourning pins, although costing more than the pins, held by the court not to be unusual coverings and not subject to additional duty. (T. D. 18770; January 7, 1898.)

**Pipe clay.**

Pipe clay for whitening leatherwork dutiable as clay wrought or manufactured under paragraph 93, act of 1897. (T. D. 21639—G. A. 4565; September 27, 1899.)

**Pipes and pipe bowls.** (See, also, Clay pipe bowls and pipestems, separately packed.)

Tobacco pipes and pipe bowls made in chief value of clay are dutiable as "pipes and pipe bowls of clay," at the rate of 50 cents per gross and 25 per cent ad valorem under paragraph 459, act of 1897, and not as "pipes and pipe bowls of whatever material composed," at the rate of 60 per cent ad valorem under said paragraph. The words "made of clay" in this paragraph mean "made wholly or in chief value of clay."—G. A. 4547 and G. A. 4532 cited. (T. D. 23473—G. A. 5065; January 20, 1902.)

**Pipes, mouthpieces for.** (See Smokers' articles.)

**Pipes or tubes of copper and iron.**

Pipes or tubes composed of copper and iron, although in chief value of copper, do not fall within paragraph 176, act of 1897, which provides for copper pipes. Only pipes or tubes composed entirely of copper fall within that provision. Such articles, being manufactures of metal not specially provided for, are dutiable under paragraph 193 at the rate of 45 per cent ad valorem.—See *Berger v. Schlesinger* (152 U. S., 581) cited and followed. (T. D. 24844—G. A. 5510; December 16, 1903.)

**Piquets.**

Ornamental stems and leaves.—Certain piquets of dyed natural grasses dutiable at 50 per cent ad valorem under paragraph 425, act of 1897. (T. D. 21459—G. A. 4511; July 31, 1899.)

**Pistols.** (See, also, Horse pistols.)

Free of duty as household effect. (T. D. 24679; September 23, 1903.)

**Pistols and guns, miniature, and cartridges for same.**

Miniature breech-loading guns 5½ inches long are dutiable as manufactures of metal under paragraph 193, act of 1897, at 45 per cent ad valorem.—Miniature breech-loading pistols 1¾ inches long, having a ring attached, intended to be used in suspending same from watch chains, are dutiable as jewelry under paragraph 434 at 60 per cent ad valorem. Such articles are not used as play-things by children, and are not intended for such use. They are not toys and do not fall within the class of articles covered by paragraph 418. (T. D. 24768—G. A. 5467; November 2, 1903.)

**Pitch, marine glue.** (See Marine glue pitch.)

**Placards.** (See Prints, lithographic.)

**Plain "black."**

Plain black is not a color within meaning of paragraph 100, act of 1897. (T. D. 24547; July 2, 1903.)

**"Plain woven" defined.**

The phrase "plain woven fabrics," in paragraph 341, act of 1897, includes double-warp fabrics, not twilled or figured in any manner in the process of weaving, and otherwise falling within the descriptive terms of said paragraph. (T. D. 19098—G. A. 4097; March 11, 1899. T. D. 22560—G. A. 4785; October 19, 1900.)

**Planking, ship.** (See Ship's timber and planking.)

**Plant bulbs.**

Caladium bulbs entitled to free entry under paragraph 656, act of 1897, as non-edible bulbs. (T. D. 19903—G. A. 4233; August 11, 1898.)

**Plants, live, seizure of.** (See Seizure.)

**Plants, rose.** (See Rose plants.)

**Plaster-of-paris statuettes.** (See Statuettes.)

**Plaster rock.**

Plaster rock, not being used exclusively as manure, is not free of duty as such under paragraph 569, act of 1897, but dutiable at 50 cents per ton under paragraph 91 of said act. (T. D. 19496—G. A. 4190; June 14, 1898.)

**Plate glass.**

**Damaged.** (See Abandoned goods.)

**Measurement and classification of—**

Department Circular 55 (T. D. 23022) revoked.—G. A. 4958 (T. D. 23168) acquiesced in. (T. D. 23164; July 10, 1901.)

**Obscured—**

Glass cast upon a plate or table without the application of further process of manufacture is plate glass. Such glass, when rendered translucent or opaque by the addition of pigment to the materials of composition prior to being cast is not obscured plate glass within the language of the proviso to paragraph 103, act of 1897. The term "obscured plate glass" in said proviso held by this Board to mean such as is rendered translucent or opaque by process applied after the cast leaves the plate by some process similar to the processes of grinding or smoothing glass. The words "otherwise obscured" in said proviso held to be limited in meaning to processes similar to those previously enumerated therein. (T. D. 23320—G. A. 5007; October 17, 1901.)

**Polished—**

Polished plate glass, silvered and beveled, dutiable at 10 per cent ad valorem additional under paragraph 97, act of 1894.—G. A. 3807 affirmed by the court. (T. D. 21350; July 5, 1899.)

**Plate iron.**

Twenty-four-inch plates of charcoal iron dutiable as plate iron under paragraph 126, act of 1897. Provision for plate iron is more specific than that for blooms, etc., of charcoal iron in paragraph 124. (T. D. 19197—G. A. 4118; April 4, 1898.)

**Plate powder.** (See Whiting.)**Plateaux or plaques of chip.**

Plateaux or plaques made of chip by plaiting in concentric circles, forming disks about 17 inches in diameter, are dutiable at 35 per cent ad valorem under the provisions of paragraph 409, act of 1897, and not at 20 per cent ad valorem under the provision for "braids" in the same paragraph. (T. D. 20844—G. A. 4380; March 9, 1899.)

**Plates, steel.** (See Steel plates, etc.)**Platinum scrap.**

Small scraps clipped from wire and sheets of platinum, though in the nature of waste, are specially provided for under the free-list provision in paragraph 642, act of 1897, as "platinum, unmanufactured," and are thereby taken out of the provision in paragraph 463 for "waste, not specially provided for."—*Seeberger v. Castro* (153 U. S., 32; 14 Sup. Ct. Rep., 766), *United States v. Schroeder* (93 Fed. Rep., 448; 35 C. C. A., 376) and *In re Myers* (G. A. 4832) followed. (T. D. 23246—G. A. 4980, August 20, 1901.)

**Playing cards.**

Playing cards imported into Porto Rico subject to internal-revenue tax of 20 cents per pack. (T. D. 22236; circular 70, May 19, 1900.)

Reimported domestic playing cards, medicinal preparations, etc., subject only to duty equal to internal-revenue tax, to be evidenced by modified customs cigarette stamps. (T. D. 22515; September 28, 1900.)

**Pleated or shirred goods.** (See Silk pleated or shirred goods.)

**Plow machinery.** (See Steam-plow machinery.)

**Plows, parts of.**

Parts of plows are not dutiable as "plows" under paragraph 460, act of 1897.—*Robertson v. Gerdan*, 132 U. S., 454; 10 Sup. Ct. Rep., 119. (T. D. 24153—G. A. 5255; January 13, 1903.)

**Plug tobacco, reexportation of.** (See Reexportation of domestic goods.)

**Plum sauce, Chinese.** (See Fruits preserved in their own juice.)

**Plumes, crude.** (See Feathers.)

**Plushes.** (See, also, Silk.)

Plushes made of flax are dutiable under paragraph 315, act of 1897, as "plushes \* \* \* composed of \* \* \* vegetable fiber," and not under paragraph 342 as "pile fabrics of which flax is the component material of chief value." (T. D. 19227—G. A. 4123; April 6, 1898.)

Plushes made of flax dutiable as pile fabrics under paragraph 342, act of 1897, at 60 per cent ad valorem.—Appeal from decision of Board of General Appraisers, G. A. 4123. (T. D. 19244; April 20, 1898.)

Plushes made of flax dutiable at 60 per cent ad valorem under paragraph 342, act of 1897, as pile fabrics; G. A. 4123 reversed.—Appeal of Department (T. D. 19244) sustained. (T. D. 20770; March 2, 1899. T. D. 21777; November 21, 1899.)

Plushes composed of flax and cotton, flax being the component of chief value, are dutiable at 60 per cent ad valorem under paragraph 342, act of 1897, as "pile fabrics of which flax is the component material of chief value," and not under paragraph 315 (*ib.*), which provides for "plushes \* \* \* and all pile fabrics, \* \* \* composed of cotton or other vegetable fiber."—*In re Stern* (G. A. 4123) reversed; *Stern v. United States* (98 Fed. Rep., 417; 39 C. C. A., 119) followed. (T. D. 21817—G. A. 4609; November 28, 1899.)

Plushes of flax dutiable at 60 per cent ad valorem under paragraph 342, act of 1897, as a pile fabric. (T. D. 21950; January 25, 1900.)

**Pocketknives, parts of.** (See, also, Knives, blades, and parts of.)

Steel knife blades and steel knife springs dutiable at the same rate as finished knives, viz, at 5 cents per piece and 40 per cent ad valorem, under paragraph 153, act of 1897. *In re United States Express Company*, G. A. 4216 (T. D. 19768) distinguished. (T. D. 20044—G. A. 4266; September 10, 1898.)

**Pocketknives, unfinished.**

Unfinished pocketknives dutiable under the first part and not under the proviso of paragraph 153, act of 1897.—Nail files not penknives. (T. D. 20760—G. A. 4367; February 25, 1899.)

Unfinished pocketknives dutiable at 5 cents each and 40 per cent ad valorem under paragraph 153, act of 1897.—Appeal from decision of Board of General Appraisers, G. A. 4367. (T. D. 20894; March 22, 1899.)

Unfinished pocketknives valued at not more than 40 cents per dozen, of the kind covered by G. A. 4367, dutiable at 40 per cent ad valorem under the opening provision of paragraph 153, act of 1897. (T. D. 22706; January 4, 1901.)

Unfinished pocketknives valued at less than 40 cents per dozen are dutiable at the rate of 40 per cent ad valorem under the provisions of paragraph 153, act of 1897, and are not dutiable at the rates provided for in the proviso to said paragraph for parts of knives.—*United States v. Silberstein* (105 Fed. Rep., 1005; 44 C. C. A., 686) and G. A. 4367 followed. (T. D. 22830—G. A. 4871; February 16, 1901.)

Unfinished knives of the kind enumerated in paragraph 153, act of 1897, or parts thereof, wholly or partly manufactured, are dutiable according to value

**Pocketknives, unfinished**—Continued.

under the first part of said paragraph, and are not dutiable under the proviso to said paragraph.—United States *v.* Silberstein (99 Fed. Rep., 263; 105 Fed. Rep., 1005) followed, G. A. 4696 reversed. (T. D. 24026—G. A. 5217; October 23, 1902.)

**Polariscopic test of molasses.** (See Molasses.)**Polariscopic test of sugar.** (See Sugar.)**Poles.**

Hoop and flag poles, varying from 1 to 6 or 8 inches in diameter, dutiable at 20 per cent ad valorem as wood unmanufactured, not specially provided for under paragraph 198, act of 1897. (T. D. 22308; June 22, 1900.)

**Polished coquille glasses.** (See Coquille glasses, polished.)**Polished cylinder glass.** (See Glass, cylinder, polished.)**Polished steel rods.** (See Steel rods, polished; Wire rods.)**Polishers for marble.** (See Marble polishers.)**Polishing powder.** (See Earthy or mineral substances not decorated.)**Ponce, P. R.**

Subport of entry. (T. D. 22305; circular 94, June 22, 1900.)

**Poppy seed.**

No fixed standard of weight per bushel of poppy seed, and duties are to be assessed on actual weight and measure in each instance. (T. D. 21516; August 22, 1899.)

In measuring imported poppy seed, which is dutiable by the bushel under paragraph 254, act of 1897, the weight of a bushel is to be considered that found by actual measurement.—*In re Ellice* (G. A. 580) followed. (T. D. 23113—G. A. 4942; June 10, 1901.)

**Porcelain bottle stoppers.** (See Bottle stoppers.)**Portal, N. Dak.**

Subport of entry. (T. D. 24184; circular 11, January 26, 1903.)

**"Port" defined.**

A "port" is an inclosed place where vessels load and unload goods for export or import. It is not any place within the geographical limits of the same name where ships might load and unload, but where they in fact do so. It is not to be confounded with "collection district" on the one hand or "harbor" on the other. (T. D. 24535—G. A. 5365; June 26, 1903.)

**Portfolios.**

Portfolios made up of loose, unbound sheets, comprising 29 pages of heliographic pictures and 5 pages of descriptive matter printed in the German language, contained in a pasteboard cover bearing the title, are not entitled to free entry under the provisions of paragraph 502, act of 1897, for "books and pamphlets printed exclusively in languages other than English," but are dutiable as printed matter at the rate of 25 per cent ad valorem under the provisions of paragraph 403.—G. A. 1703 (T. D. 13523), G. A. 1266 (T. D. 12582), G. A. 4199 (T. D. 19536), G. A. 4325 (T. D. 20514), and G. A. 5049 (T. D. 23424) cited. (T. D. 24743—G. A. 5454; October 21, 1903.)

**Portfolios, cardboard.** (See Coverings.)**Portières, cotton.** (See Cotton table covers, etc.)**Port Inglis, Fla.**

Subport of entry. (T. D. 23996; October 9, 1902.)

**Port of Chicago.** (See Chicago.)



**Porto Rico.**

**Abolition of duties.** (See Porto Rico, free entry.)

**Act to establish civil government—**

An act temporarily to provide revenues and a civil government for Porto Rico, and for other purposes. (T. D. 22198; circular 59, May 3, 1900.)

Customs provisions of the act of April 12, 1900, time of taking effect. (T. D. 22148; April 13, 1900. T. D. 22187; April 27, 1900.)

Goods entered for warehouse in Porto Rico before May 1, 1900, dutiable under tariff then in force. (T. D. 22215; May 8, 1900.)

Section 4, act of April 12, 1900, inapplicable to receipts other than duties and taxes from Porto Rican goods. (T. D. 22242; May 23, 1900.)

**Bags—**

The duty paid on imported materials used in the manufacture of articles manufactured or produced in the United States can not be refunded on shipment to Porto Rico, notwithstanding such article or articles may be free under section 3, act of April 12, 1900. (T. D. 22537; October 10, 1900.)

**Boxes made from American shooks—**

Boxes made abroad from American shooks exempt from duty on importation into Porto Rico. (T. D. 23208; July 27, 1901.)

**Cigarettes and cigars.** (See, also, Cigars.)

Regulations governing the exportation of Porto Rican goods without tax from a port other than that of arrival in United States. (T. D. 23308; October 15, 1901.)

**Coffee—**

Coffee of Porto Rican origin, as well as other coffee from the United States or elsewhere, dutiable in Porto Rico at 5 cents per pound. (T. D. 22321; June 30, 1900.)

Coffee shipped from United States included in exemption under resolution and proclamation referred to in proviso to section 3, act of April 12, 1900. (T. D. 23172; July 10, 1901.)

**Customs laws—**

Customs laws of the United States regarding invoices, manifests, etc., applicable to importations into Porto Rico from foreign countries. (T. D. 22319; June 29, 1900.)

**Customs stamps—**

Customs stamps not required on goods from Porto Rico.—Manifest to be filed in lieu of entry. (T. D. 23210; July 30, 1901.)

**Declarations.** (See Declarations, etc.)**Domestic goods returned—**

Domestic goods returned to the United States from Porto Rico free of duty upon identification under regulations of October 19, 1899, T. D. 21682. (T. D. 22261; June 2, 1900.)

**Drawback—**

Exportations to Porto Rico not entitled to drawback from and after May 1, 1900. (T. D. 22183; April 25, 1900.)

Porto Rico not a foreign country within meaning of drawback law. (T. D. 22157; April 17, 1900.)

**Duties—**

Duties on imports from Porto Rico. (T. D. 22179; circular 53, April 25, 1900.)

**Entry, withdrawal, etc.—**

1. Entry is required for goods from Porto Rico forwarded under transportation bond. 2. Goods from Porto Rico in warehouse on July 25, 1901, should be regularly withdrawn. 3. Customs stamps are not required on cigars or

**Porto Rico—Continued.****Entry, withdrawal, etc.—Continued.**

other merchandise from Porto Rico subject to internal-revenue tax, in warehouse or general-order store on July 25, 1901. 4. Merchandise from Porto Rico subject to internal-revenue tax must be stamped with internal-revenue stamps, in accordance with Department circular 81, of July 26, 1901. (T. D. 23211; July 30, 1901.)

**Foreign country for tariff purposes—**

1. *Porto Rico—Facts judicially recognized.*—The Board of General Appraisers, sitting as a Board of Classification, will take judicial cognizance of all laws, Executive proclamations, and public documents showing the political and fiscal relations of this country to the Kingdom of Spain and to the island of Porto Rico.
2. *Treaties—When supreme law of the land.*—The treaty of Paris, made December 10, 1898, by which Porto Rico was ceded by Spain to the United States (30 Stat., 1754), became the "supreme law of the land," within the meaning of Article VI, section 2, of the United States Constitution, as an act of Congress is, only so far as, not being merely executory, it prescribes a rule by which the rights of the private citizen or subject may be determined and enforced in a court of justice. In other respects it addresses itself to the political and not to the judicial department of the Government.
3. *Cession of Porto Rico—Tariff relations.*—The cession of Porto Rico to the United States did not *ipso facto* bring that island within the operation of the general tariff laws of this country, without special Congressional legislation on this subject.
4. *Authority of President to make war tariffs.*—The President of the United States, in his capacity as Commander in Chief of the United States Armies, was fully authorized to establish a military government and a war tariff in said territory, which was acquired from Spain by conquest, the title being only confirmed and perfected by the terms of the subsequent cession and treaty of peace.
5. *War tariff superseded only by Congress.*—The only mode by which this provisional military government and its existing war tariff can be superseded or terminated is by affirmative legislation on the part of Congress.
6. *Porto Rico still a foreign country for tariff purposes.*—Until Congress, by special legislation, extends the general or other tariff laws over such newly acquired territory, and establishes therein collection districts, with ports of entry and clearance for vessels, the island, *for tariff purposes*, remains a "foreign country," and its ports are not domestic ports, however the island may be viewed in its international relations.
7. *Effect of action by Congress—Quare.*—Whether Congress, under its constitutional power to regulate commerce, or "to make all needful rules and regulations respecting the territory or other property belonging to the United States" (Art. IV, sec. 3, U. S. Const.), can levy any duties on importations of merchandise from territory acquired by conquest or treaty, or can make a separate tariff law for such territory with rates not uniform with those levied in the general tariff law, *quare*. (T. D. 22018—G. A. 4658; February 14, 1900.)

**Forwarding goods under T. and E. entry—**

Goods destined for Hawaii or Porto Rico, via two ports in the United States, may be forwarded under a transportation and exportation entry. Warehouse and transportation the proper form of entry for such goods not passing through the United States. Merchandise destined for Honolulu may be forwarded under an immediate-transportation entry.—T. D. 24445 amplified. (T. D. 24461; June 2, 1903.)

Use of modified warehouse and transportation entry authorized for merchandise destined for Porto Rico.—T. D. 24461 of June 2, 1903, revoked. (T. D. 24692; October 2, 1903.)

**Porto Rico—Continued.****Free entry—**

Free entry under section 3, act of April 12, 1900. (T. D. 23202; circular 80, July 25, 1901.)

Materials shipped from the United States to Porto Rico, under contracts with the War Department, executed prior to May 1, 1900, exempting the same from duty, entitled to free entry. Duty collected thereon may be refunded under section 4, act of April 12, 1900. (T. D. 22205; May 4, 1900.)

**Free list, special—**

Special free list for Porto Rico. (T. D. 22211; circular 66, May 8, 1900. T. D. 22352; July 14, 1900.)

**Immediate transportation—**

Goods from Porto Rico entitled to privileges of immediate-transportation act. (T. D. 22260; June 2, 1900.)

**Importations destined for—**

Importations destined for Porto Rico can not be entered for transportation and exportation, but may be entered at the port of arrival for warehouse and transportation without rewarehousing at the port of exit. (T. D. 22555; October 20, 1900.)

**Internal revenue—**

Internal-revenue taxes on merchandise in Porto Rico. (T. D. 22236; circular 70, May 19, 1900.)

**Invoices—**

Shipper's certificate sufficient authentication for invoices of goods from Porto Rico and to Porto Rico from United States. (T. D. 22194; May 1, 1900.)

**Jurisdiction of Board of Classification—**

The jurisdiction of the Board of General Appraisers, as conferred by section 14, act of June 10, 1890, does not extend to a review of the action of a collector of customs in exacting duties on goods brought from Porto Rico to the United States after the proclamation by the President of the treaty of peace with Spain, when the sole question involved is whether Porto Rico is a foreign country within the meaning of the tariff laws.—*Insular Tariff Cases*, 21 Sup. Ct. Rep., 742 *et seq.* (T. D. 23191—G. A. 4967; July 16, 1901.)

Under section 14 of the act of April 12, 1900, the Board of Classification has jurisdiction to examine and decide protest cases arising upon decisions of collectors of customs on the island of Porto Rico as to the rate and amount of duties upon merchandise imported into that island from foreign countries.—*In re Fritze* (G. A. 4739) followed. (T. D. 23269—G. A. 4988; September 9, 1901.)

**Jute bags for sugar—**

Jute bags for sugar imported into Porto Rico from Germany are not entitled to free entry under section 3, act of April 12, 1900 (31 U. S. Stat., 77), and War Department circular 115 of January 17, 1899.—The exemption from duty accorded by said section 3 to merchandise admitted free under orders theretofore made by the Secretary of War extends only to such goods "when imported from the United States." (T. D. 23269—G. A. 4988; September 9, 1901.)

**Liquors—**

Liquors from the United States subject to 15 per cent of rates in Schedule H of the act of 1897.—Tax in Porto Rico on alcoholic liquors manufactured in the United States, 3 cents per liter. (T. D. 22299; June 18, 1900. T. D. 22236; circular 70, May 19, 1900.)

**Mail importations.** (See Mails, importations by, etc.)

**Porto Rico—Continued.****Marking of Porto Rican goods—**

Treasury decision 22407; circular 128, August 7, 1900.

**Neat cattle—**

Prohibition of importation of neat cattle into Porto Rico from certain countries, and disinfection of the hides of neat cattle imported into Porto Rico. (T. D. 22238; circular 72, May 22, 1900.)

Prohibition of shipment of cattle to Porto Rico from certain parts of the United States. (T. D. 22248; circular 74, May 25, 1900.)

**Oleomargarine—**

Internal-revenue tax in Porto Rico, 2 cents per pound. (T. D. 22236; circular 70, May 19, 1900.)

**Palmbast.** (See Porto Rico, protests from.)**Porto Rican tariff act.** (See Porto Rico, act to establish civil government.)**Ports—**

San Juan a port of entry; and Ponce, Mayaguez, Arecibo, Aguadilla, Humacao, Arroyo, and Fajardo subports of entry. (T. D. 22305; circular 94, June 22, 1900.)

**Protests from—Palmbast—**

Under section 14 of the act of April 12, 1900, the Board of Classification has jurisdiction to examine and decide protest cases arising upon decisions of collectors of customs on the island of Porto Rico.—Palmbast, an article made from the woody part of the trunks of the seivon or guana tree of Cuba, and used in the manufacture of hat braids, is not entitled to free entry under paragraph 617, act of 1897, as a vegetable substance, crude or manufactured.—*In re* Donat (G. A. 3213) commented on. (T. D. 22410—G. A. 4739; August 1, 1900.)

**Publications.** (See Books, Spanish publications.)**Refunds—**

Section 3689, Revised Statutes, available for the refund of moneys paid under protests on merchandise shipped from Porto Rico between April 11, 1899, and May 1, 1900. Estimates for appropriation of moneys not paid under protest will be submitted to Congress. (T. D. 23513; February 10, 1902.)

Refund of duties and fines on goods from Porto Rico and the Philippine Islands.—Act of March 3, 1903. (T. D. 24271; circular 26, March 6, 1903.)

**Repayments to importers—**

Repayments to importers of excess of deposits for unascertained duties on imports from Porto Rico. (T. D. 22391; circular 124, July 28, 1900.)

**Rice—**

Rice imported into the United States and shipped in bond from customs custody to Porto Rico, and rice imported directly into Porto Rico from foreign countries, is dutiable at rates in act of 1897. Domestic rice and rice upon which duties have been paid in the United States is exempt when imported into Porto Rico. (T. D. 22251; May 26, 1900.)

**Samples—**

Paragraphs 684 and 685, Consular Regulations of 1896, requiring the submission of samples to the consul where merchandise is shipped to the United States, are properly applicable to exportations of merchandise to Porto Rico. (T. D. 22538; October 10, 1900.)

**Shipments from United States to—**

Warehoused goods can not be shipped to Porto Rico under export bond, nor manufactured goods with benefit of drawback.—Bags for sugar free. (T. D. 22172; April 23, 1900.)

**Porto Rico—Continued.****Shipments from United States to—Continued.**

Goods manufactured in bonded warehouses can not be shipped to Porto Rico.—

Domestic manufactures shipped to Porto Rico are subject to Porto Rican internal-revenue tax in addition to duty. (T. D. 22202; May 3, 1900.)

**Shooks and staves—**

Customs officers in Porto Rico to keep accounts and grant certificates required of consular officers elsewhere. (T. D. 22524; October 3, 1900.)

**Tobacco shipped from Cuba to Porto Rico—**

Merchandise can not be imported from Cuba into Porto Rico free of duty for manufacture under section 15, act of 1897, and shipment to the United States.—

Porto Rican cigars coming into the United States on and after May 2, 1900, subject to 15 per cent of regular rates and to tax equal to internal-revenue tax. (T. D. 22159; April 17, 1900.)

**Tonnage duties and light dues—**

Tonnage duties and light dues exacted in Porto Rico from Spanish merchant vessels.—Protests based on the exaction of duties on tonnage will be dismissed by the Board of Classification for the lack of jurisdiction, that class of cases being expressly excepted from those which the Board is invested with authority to decide under section 14 of the customs administrative act of June 10, 1890; but protests will be entertained when relating to light dues. It is held that there is no discrimination between American and Spanish merchant vessels of the kind mentioned in Article XV of the treaty of peace between the United States and Spain—that is, as to port charges, light dues, etc. (T. D. 22507—G. A. 4773; September 25, 1900.)

**Transportation of merchandise in bond to—**

Imported merchandise withdrawn from warehouse in United States for transportation in bond subject in Porto Rico to duties assessed at port of original importation.—Examination and appraisal and the production of a regularly certified consular invoice will be required. (T. D. 22253; May 29, 1900.)

**Warehouse goods from—**

Duty-paid merchandise withdrawn from warehouse in United States dutiable under act of April 12, 1900, if shipped to Porto Rico.—Imported goods withdrawn from warehouse in United States for transportation in bond subject in Porto Rico to duties assessed at port of importation. (T. D. 22186; April 26, 1900.)

**Warehouse goods shipped to—**

Warehouse goods from Porto Rico may be withdrawn free of duty after abolition of duties under the proviso to section 3, act of April 12, 1900. (T. D. 23173; July 11, 1901.)

**Ports.** (See, also, Customs districts and ports; Immediate transportation.)

Aguadilla, P. R., subport of entry. (T. D. 22305; June 22, 1900.)

Anacortes, district of Puget Sound, Wash., subport of entry. (T. D. 22889; circular 34, March 16, 1901.)

Arecibo, P. R., subport of entry. (T. D. 22305; June 22, 1900.)

Arroyo, P. R., subport of entry. (T. D. 22305; June 22, 1900.)

Astoria, Oreg., privileges of immediate-transportation act extended to. (T. D. 22274; circular 84, June 11, 1900.)

Calais, Me., subport of entry.—Privileges of immediate-transportation act of June 10, 1880, extended to Eastport and Calais, Me. (T. D. 22295; circular 92; June 18, 1900.)

Douglas, Ariz., subport of entry. (T. D. 22856; circular 23, March 6, 1901.)

**Ports—Continued.**

- Durham, N. C., port of delivery, with privilege of immediate-transportation act. (T. D. 22254; circular 77, May 29, 1900.)
- Eagle Pass, Tex., privileges of immediate-transportation act extended to. (T. D. 22167; circular 49, April 20, 1900.)
- El Paso, Tex., privileges of immediate-transportation act extended to. (T. D. 22167; circular 49, April 20, 1900.)
- Everett, Wash., privileges of immediate-transportation act extended to. (T. D. 22864; circular 29, March 9, 1901.)
- Fajardo, P. R., subport of entry. (T. D. 22305; June 22, 1900.)
- Fall River, Mass., privileges of seventh section of immediate-transportation act extended to. (T. D. 22882; circular 32, March 13, 1901.)
- Friday Harbor, district of Puget Sound, Wash., subport of entry. (T. D. 22889; circular 34, March 16, 1901.)
- Gladstone, Mich., subport of entry. (T. D. 19631; circular 127, July 6, 1898.)
- Great Falls, Mont., port of entry. (T. D. 23844; circular 80, July 7, 1902.)
- Honolulu, H. I., immediate-transportation port. (T. D. 22832; circular 16, February 23, 1901.)
- Humacao, P. R., subport of entry. (T. D. 22305; June 22, 1900.)
- Knoxville, Tenn., port of delivery. (T. D. 19280; circular 71, April 27, 1898.)
- Koloa, island of Kauai, Territory of Hawaii, subport of entry and delivery. (T. D. 22953; April 10, 1901.)
- Labaina, island of Maui, Territory of Hawaii, subport of entry and delivery. (T. D. 22953; April 10, 1901.)
- Laredo, Tex., privileges of immediate-transportation act extended to. (T. D. 22167; circular 49, April 20, 1900.)
- Lowelltown, Me., subport of entry. (T. D. 22865; March 11, 1901.)
- Mayaguez, P. R., subport of entry. (T. D. 22305; June 22, 1900.)
- Miami, Fla., privileges of immediate transportation of dutiable goods extended to. (T. D. 20764; March 1, 1899.)
- Milwaukee, Wis., immediate-transportation port. (T. D. 22857; circular 24, March 6, 1901.)
- Naco, subport of entry in district of Arizona. (T. D. 23846; circular 82, July 7, 1902.)
- New Bedford, Mass., immediate-transportation port. (T. D. 22858; circular 25, March 6, 1901.)
- Newport, R. I., privileges of immediate-transportation act restored to. (T. D. 21575; September 7, 1899.)
- Niagara Falls, N. Y., port known and designated as Suspension Bridge changed to. (T. D. 19143; circular 52, March 25, 1898.)
- Niagara Falls, N. Y., created an immediate-transportation port under act of 1880. (T. D. 24272; circular 27, March 6, 1903.)
- Nogales, Ariz., privileges of immediate-transportation act extended to. (T. D. 22167; circular 49, April 20, 1900.)
- Pensacola, Fla., port from which goods may be forwarded to the British possessions. (T. D. 22052; March 5, 1900.)
- Petersburg, Va., privileges of immediate-transportation act extended to. (T. D. 23575; March 8, 1902.)
- Ponce, P. R., subport of entry. (T. D. 22305; June 22, 1900.)
- Portal, N. Dak., subport of entry, etc. (T. D. 24184; circular 11, January 26, 1903.)
- Port Inglis, Fla., subport of entry. (T. D. 23996; October 9, 1902.)
- Sabine Pass, Tex., subport of entry. (T. D. 19552; June 28, 1898.)

**Ports—Continued.**

- Saginaw, Mich., immediate-transportation port. (T. D. 22820; circular 14, February 16, 1901.)
- San Juan, P. R., port of entry. (T. D. 22305; June 22, 1900.)
- Seattle, Wash., port for forwarding goods destined for British possessions. (T. D. 21829; December 11, 1899.)
- Seattle, Wash., entry of goods at, for immediate transportation to other ports. (T. D. 23845; circular 81, July 7, 1902.)
- Skagway, Alaska, port for forwarding goods destined for British possessions. (T. D. 22031; February 24, 1900.)
- Skagway, Alaska, subport of entry. (T. D. 20053; circular 170, September 16, 1898.)
- South Manchester, Conn., port of delivery, with immediate-transportation privileges. (T. D. 22113; circular 36, March 29, 1900.)
- Spokane, Wash., stricken from list of customs districts and ports. (T. D. 21442; July 31, 1899.)
- Spokane, Wash., constituted a subport of entry and deputy collector authorized. (T. D. 24790; November 20, 1903.)
- Suspension Bridge, change of name to Niagara Falls. (T. D. 19143; circular 52, March 25, 1898.)
- Tacoma, Wash., entry of goods at, for immediate transportation to other ports. (T. D. 23845; circular 81, July 7, 1902.)
- Titusville, Pa., port of delivery. (T. D. 19639; circular 133, July 9, 1898.)
- Wilmington, N. C., immediate-transportation port. (T. D. 24116; circular 144, December 27, 1902.)
- Worcester, Mass., port of delivery, with privileges of immediate-transportation act. (T. D. 22294; circular 91, June 18, 1900.)

**Portugal.** (See Reciprocity.)**Postal cards.** (See, also, Printed matter.)

Canadian postal cards free of duty when imported to be returned to Canada for securing information necessary to the conduct of an importer's business, and not as articles of sale; but when in any case any additional matter is printed on such cards prior to importation, the same are liable to duty at 25 per cent ad valorem. (T. D. 22119; March 30, 1900.)

Postal cards not subject to marking to indicate country under section 8, act of 1897. (T. D. 22540; October 11, 1900.)

**Postal-convention packages.**

Return of postal-convention packages to be made through the Post-Office Department. (T. D. 22257; June 1, 1900.)

**Postal conventions.**

Importations under postal convention between the United States and Cuba. (T. D. 24752; circular 123, October 28, 1903.)

Treatment of articles imported under. (T. D. 22204; circular 64, May 4, 1900.)

**Potash, refined, carbonate of.** (See Carbonate of potash, refined.)**Potassium, cyanide of.** (See Cyanide of potassium.)**Potato cake.** (See Bean cake.)**Poultry.** (See, also, Geese; Swans.)

Poultry, dead, not dressed, dutiable by assimilation as poultry, dressed, at 5 cents per pound. (T. D. 24293; March 17, 1903.)

**Powder.** (See Gold powder; Magnesium.)**Powdered indigo.** (See Indigo.)

**Powdered or dried opium.** (See Opium.)

**Powdered pumice stone.** (See Pumice stone.)

**Power of appraisers.** (See Appraisers.)

**Power of attorney.** (See, also, Drawback entries.)

A power of attorney, filed by a foreign corporation which has complied with all the requirements of the laws of a State, may be accepted for customs purposes in the same manner as in the case of a domestic corporation. (T. D. 18852; January 22, 1898.)

A clerk of a firm of customs brokers, acting under a power of attorney, may transact customs business in firm's name under certain conditions and with certain qualifications.—Modification of T. D. 20056. (T. D. 20180; October 15, 1898.)

Execution of a power of attorney by a firm of customs brokers to a clerk as its agent for the transaction of customs business in the firm's name and stead considered a sufficient delegation of authority in cases where said firm is the consignee, otherwise not; the power must be explicit in its terms.—Transferable or substituted powers of attorney or powers of attorney executed to a minor not recognized in customs cases, otherwise subject to the principles of the common law. (T. D. 20056; September 20, 1898.)

Form of resolution and general power of attorney for transaction of customs business by agents and corporations. (T. D. 20432; December 17, 1898.)

Requirements necessary to constitute a valid power of attorney by a corporation for the transaction of customs business in the corporate name. The owner's oath subscribed by such authorized attorney invalid unless such attorney be one of the officers of the corporation or a stockholder therein. (T. D. 19174; April 1, 1898.)

**Precious stones.** (See, also, Agate; Cut amethysts and opals; Diamond dyes or draws; Diamonds; Jewelry.)

Rubies or sapphires, rough or uncut, of small size and inferior quality, chiefly used in making jewels for watches or clocks, are not dutiable at 10 per cent under the provisions of paragraph 191, act of 1897, but are exempt from duty under paragraph 545 of said act. (T. D. 21323—G. A. 4463; June 22, 1899.)

**Precious stones, imitations of.** (See, also, Paste, compositions of.)

Articles, under an inch in diameter, composed of glass or paste, striped or otherwise ornamented in multicolors, such as blue, green, red, and yellow, in combination, and having either double convex faceted surfaces or one convex faceted surface, the other flat and coated with a preparation of bronze powder, and which are called imitation Japanese lucky stones, are dutiable at 45 per cent ad valorem under paragraph 112, act of 1897, and not at 20 per cent ad valorem as imitations of precious stones under paragraph 435 of said act. (T. D. 22762—G. A. 4852; January 28, 1901.)

Classified as imitations of precious stones unset at 10 per cent ad valorem under paragraph 338, act of 1894. (T. D. 18762; January 6, 1898.)

Classification of certain imitations of precious stones at 10 per cent ad valorem under paragraph 338, act of 1894, confined to suit involved in T. D. 18762. (T. D. 18848; January 21, 1898.)

Cameos and intaglios, imitation: The words "otherwise ornamented or decorated" as applied to imitation precious stones and used in paragraph 435, act of 1897, imply effects produced by some superadded process, and do not apply to imitations of ornamentations or decorations upon imitation precious stones, the whole being produced by a single molding or pressing process.—G. A. 2695 (T. D. 15169), G. A. 2696 (T. D. 15170), and G. A. 2697 (T. D. 15171) followed.—Imitation cameos and intaglios produced by a single process of molding or pressing glass or paste, made in imitation of precious stones and not exceeding



**Precious stones, imitations of—Continued.**

- an inch in dimensions, are dutiable at the rate of 20 per cent ad valorem under the provisions of said paragraph 435. (T. D. 24581—G. A. 5386; July 18, 1903.)
- Diamonds and other precious stones or semiprecious stones, imitations of, made of hexagonal, square, circular, and elliptical forms of glass, pierced with two holes on opposite sides of the articles, also hollow spherical, half spherical, and oval or elliptical forms of white and oxidized glass, pierced with holes on opposite sides, and the interior coated with a preparation of fish scales, giving the iridescent appearance of pearls, are all beads, and when not strung are dutiable at 35 per cent ad valorem; when strung, at 60 per cent ad valorem under the provision of paragraph 408, act of 1897.—Square and round glass black beads strung on threads or cords, and small glass beads of different colors so arranged on double threads as each bead is looped and securely held in place apart from the others, are likewise dutiable at 60 per cent ad valorem under paragraph 408, act of 1897. (T. D. 19492—G. A. 4186; June 11, 1898.)
- Emeralds in the form of oblong beads which have been pierced or drilled and polished are not exempt from duty under the provisions of paragraph 545, act of 1897, but dutiable as precious stones cut at 10 per cent ad valorem under paragraph 435. (T. D. 21197—G. A. 4445; May 25, 1899.)
- Certain manufactures of metal and paste, paste the component material of chief value, not exceeding an inch in dimensions, in imitations of precious stones, are dutiable as "imitations of precious stones" under paragraph 338, act of 1894, at 10 per cent ad valorem, and not as "manufactures of paste" under paragraph 351 of said act.—*In re Lorsch* (119 Fed. Rep., 476) followed; G. A. 4175 (T. D. 19458) reversed. (T. D. 24250—G. A. 5289; February 24, 1903.)
- Certain manufactures of paste: Appeal directed from decision of the Board of United States General Appraisers (G. A. 5289), wherein it was held that certain manufactures of paste representing imitations of pearls were properly dutiable as imitations of precious stones under act of 1894. (T. D. 24297; March 21, 1903.)
- Certain articles made of glass or paste, in imitation of precious stones, held properly dutiable under the provisions of paragraph 338, act of 1894. The appeal from G. A. 5289 (T. D. 24250) is confined to a portion of the subject-matter thereof, to wit, "imitation pearls," claimed to be dutiable as "imitation precious stones" under said paragraph 338. As to the other articles subject of that decision, the Government has expressed an acquiescence. Paragraph 338, act of 1894, providing for imitation precious stones, differs in material particulars from paragraph 435, act of 1897, providing for the same. (T. D. 24608—G. A. 5401; July 31, 1903.)
- Certain manufactures of paste: Appeal directed from unpublished decision of the Board of United States General Appraisers, involving the question of the dutiable classification of manufactures of paste, paste chief value, held by the Board to be dutiable at the rate of 10 per cent ad valorem as "imitations of precious stones." (T. D. 24291; March 16, 1903.)
- Rubies, artificial, made by combining oxide of chrome and aluminum, producing an article identical in material, texture, and use with genuine rubies, are properly dutiable at the rate of 10 per cent ad valorem as precious stones cut but not set, etc., either directly or by similitude, by virtue of the provisions of section 7, and under the provisions of paragraph 435, act of 1897. (T. D. 24601—G. A. 5394; July 27, 1903.)
- Rubies, artificial: Appeal directed from decision of Board of United States General Appraisers (G. A. 5394) of July 27, 1903, as to dutiable classification of artificial rubies. (T. D. 24609; August 8, 1903.)

**Precipitated carbonate of baryta.** (See Baryta.)

**Precipitated chalk.** (See Chalk.)

**Preliminary entry and lading permit.** (See Lading permits.)

**Preparation of invoices.** (See Invoices.)

**Prepared or preserved meat.** (See Jerked beef.)

**Prepared vegetables.** (See Vegetables, prepared.)

**Presents in baggage.** (See Baggage; Personal effects.)

**Preservatives, antiseptic.** (See Antiseptic.)

**Preserved figs.** (See Fruits preserved in their own juice.)

**Preserved fruit from France.** (See Fruits, preserved, from France.)

**Preserved pineapples.** (See Pineapples.)

**President of the United States, authority to make war tariffs.**

The President of the United States, in his capacity as Commander in Chief of the United States Armies, was fully authorized to establish a military government and a war tariff in Porto Rican territory, which was acquired from Spain by conquest, the title being only confirmed and perfected by the terms of the subsequent cession and treaty of peace. (T. D. 22018—G. A. 4658; February 14, 1900.)

**Press paper.**

Press paper or press boards, so called, made by running pulp through rollers, and commercially known as paper, is dutiable under paragraph 402, act of 1897, and not as a manufacture of paper.—G. A. 770 followed. (T. D. 23385—G. A. 5034; November 29, 1901.)

**Prickly pears.**

Prickly pears not dutiable as pears, but free under the provisions of paragraph 559, act of 1897, for fruits, green or ripe. (T. D. 21458—G. A. 4510; July 31, 1899.)

**Principal use, rule of.**

The rule of "principal use" is to be followed in determining whether an article is a scientific instrument or not. (T. D. 22875—G. A. 4886; March 12, 1901.)

**Printed cotton cloth trimmings.** (See Cotton trimmings.)

**Printed matter.** (See, also, Books; Cards; Mails, importations by.)

Cloth goods, small samples of, arranged on cardboards, with printed descriptions of the goods on the samples, and the boards folded into book form, with a short explanation at the beginning, intended for gratuitous distribution, not free of duty under paragraph 501, act of 1897, as "publications of individuals for gratuitous private circulation," but dutiable at 25 per cent ad valorem under paragraph 403 of said act as printed matter. (T. D. 21964; January 31, 1900.)

Foreign-stamped postal cards bearing printed matter are dutiable at the rate of 25 per cent ad valorem under paragraph 403, act of 1897, as "printed matter," and are not free of duty as "foreign postage or revenue stamps" under paragraph 670.—*In re* Heath (G. A. 455) followed. (T. D. 22506—G. A. 4772; September 25, 1900.)

Loose sheets of photogravures, with printed descriptions of each, inclosed in a paper portfolio, entitled "The Architecture of the Twentieth Century," not books, but classifiable as printed matter. (T. D. 24463; June 3, 1903.)

**Printed piece goods, silk.** (See Silk fabrics.)

**Printed woven fabrics of silk.** (See Silk.)

**Printers' ink.** (See Ink.)

**Printers' old rollers.**

Printers' old rollers, worn out by use, composed chiefly of gelatin and used to some extent in the manufacture of glue, are not free of duty under the provision in paragraph 572, act of 1897, for "glue stock." It would seem that such merchandise is dutiable under paragraph 463 of said act as "waste, not specially provided for," at the rate of 10 per cent ad valorem.—Compare *In re Salomon*, 47 Fed. Rep., 711. *Cadwalader v. Jessup & Moore Paper Company* (149 U. S., 350; 13 Sup. Ct. Rep., 875), and *In re Salomon*, G. A. 343 (T. D. 10790). (T. D. 24055—G. A. 5230; November 17, 1902.)

**Printing paper.** (See Paper, printing.)**Printing, steel plates for.** (See Steel plates, etc.)**Prints, lithographic.**

Articles made of lithographic prints on paper of various thicknesses are dutiable under paragraph 403, act of 1897, at the rate of 25 per cent ad valorem as printed matter.—The provision in section 7 "that if two or more rates of duty shall be applicable to any imported article, it shall pay duty at the highest of such rates," does not apply to manufactured articles the several parts of which, if separately imported, would be subject to different rates of duty.—G. A. 4959 (T. D. 23169) cited and distinguished. (T. D. 24473—G. A. 5348; June 6, 1903.)

Calendars in the form of fans and leaflets, made up of lithographic prints fastened together by ribbons and having attached thereto a cord or a metal chain for the purpose of suspension, were commercially known as lithographic prints at and prior to the passage of the act of 1897, and are dutiable under paragraph 400 of said act, and not as manufactures of paper not specially provided for.—G. A. 4792 modified. (T. D. 23169—G. A. 4959; July 5, 1901.)

Lithographic prints forming part of printed books are excepted from the provisions of paragraph 400, act of 1897, and are dutiable at the rate of 25 per cent ad valorem under paragraph 403 of said act as printed matter not specially provided for. (T. D. 23907—G. A. 5186; July 25, 1902.)

Lithographic prints which have been printed more than twenty years not free under paragraph 501, act of 1897. (T. D. 19173; April 1, 1898.)

Lithographic prints under 400 square inches cutting size in dimensions dutiable at 8 cents per pound under paragraph 400, act of 1897. (T. D. 19534—G. A. 4197; June 20, 1898.)

Lithographic prints of insignificant value, pasted on a wood back and painted to imitate an oil painting, dutiable as manufactures of wood at 25 per cent ad valorem under paragraph 181, act of 1894. (T. D. 21928; January 19, 1900.)

Lithographically printed paper, articles composed of, stamped out and pasted together so as to form goat carriages, lanterns, perforated pictures of buildings, fancy calendars, transparencies, etc., are dutiable as manufactures of paper not specially provided for under paragraph 407, act of 1897, and not as lithographic prints. (T. D. 22577—G. A. 4792; October 30, 1900.)

Show cards, consisting of large lithographic pictures on paper, with advertisements printed on their face, and having narrow strips of thin metal clamped on each end of the cards, with a small metal ring or loop of cord attached at the top by which they may be hung, are dutiable under paragraph 400, act of 1897, as "lithographic prints from stone, zinc, aluminum, or other material \* \* \* on paper or other material" and not under paragraph 407 as "manufactures of paper or of which paper is the component material of chief value." (T. D. 22760—G. A. 4850; January 25, 1901.)

Small souvenir albums containing lithographic prints, adapted to be drawn out in a long strip or to be turned over like the pages in an ordinary book, are

**Prints, lithographic—Continued.**

dutiable at the rate of 8 cents per pound under the last clause of paragraph 400, act of 1897, as booklets printed in whole or in part by lithographic process, and are not dutiable as lithographic prints. (T. D. 24085—G. A. 5239; December 5, 1902.)

Wall pockets: Lithographically printed articles known as wall pockets are dutiable as lithographic prints under paragraph 400, act of 1897, and are not dutiable as manufactures of paper.—G. A. 4959 (T. D. 23169) cited and followed. (T. D. 24782—G. A. 5474; November 12, 1903.)

**Prism blanks and glass lenses.** (See Glass.)

**Private invoices, undervaluations.** (See Undervaluation.)

**Private law libraries.** (See Books.)

**Prize goods not dutiable.**

Treasury decision 19278; April 26, 1898. T. D. 19508; June 18, 1898.

**Proceeds of sale of unclaimed goods.** (See Unclaimed goods, sale of.)

**Pro forma invoices, articles entered on, as samples.** (See Samples.)

**Professional instruments.** (See Instruments, philosophical and scientific.)

**Proof, burden of.** (See, also, Apportionment of charges.)

Mixture of goods. (T. D. 22967—G. A. 4906; April 12, 1901.)

**Proof, defective, on return of American bags.** (See Bags.)

**Proof of American goods returned.** (See, also, Orange boxes; Reimported American goods.)

Proofs of identity, under paragraph 483, act of 1897, must be filed at port of arrival.—Where a combined entry for warehouse and transportation was made of certain imported merchandise, under article 612, Customs Regulations of 1892, at St. Albans, Vt., the entry being liquidated by the deputy collector at that port, and a protest being filed there in due time, claiming the goods to be free of duty, under paragraph 483, act of 1897, as "articles the growth, produce, and manufacture of the United States," the proofs of identity prescribed by the regulations of the Secretary of the Treasury must be presented to the liquidating officer at such original port; and they come too late if not filed until the goods reach the port of destination. (T. D. 20957—G. A. 4403; March 30, 1899.)

Proof of identity established under ordinary rules of evidence. (T. D. 23340—G. A. 5015; October 28, 1901.)

Where proof of the identity of American goods reimported is offered to the collector prior to the liquidation of the entry, and acceptance refused by him without valid reason, the proof must be given the same effect as if the collector had actually received it when tendered.—United States v. Legg (105 Fed. Rep., 930) followed. (T. D. 24265—G. A. 5293; March 3, 1903.)

**Protest.** (See, also, Porto Rico, protest from.)

Payment, under protest, of full amount of duties ascertained to be due on goods entered for consumption not required to be made within ten days after liquidation; but payment of full duties and charges is required before forwarding of protest to the Board of General Appraisers for consideration. (T. D. 18799; January 12, 1898.)

Protest under section 14, act of June 10, 1890, does not lie in reappraisement cases. (T. D. 18959; February 12, 1898.)

Protest, reliquidation of entries covered by, not forwarded to the Board of General Appraisers. (T. D. 19056; March 8, 1898.)

Protest not required as a condition of refund of estimated goods on unliquidated entries. (T. D. 19398; May 27, 1898.)

**Protest—Continued.**

Protest against the assessment of increased regular duty and 50 per cent additional duty should be received and transmitted to the Board of General Appraisers, whether goods seized for violation of section 32, act of 1897, are forfeited or not. (T. D. 22263; June 4, 1900.)

**Against reliquidation—**

Protests against reliquidations ordered by the Secretary of the Treasury under section 25, act of 1894, do not lie under section 14, act of June 10, 1890. (T. D. 22722; January 14, 1901.)

**Against reliquidation; mutual mistakes of fact.** (See Mistakes of fact.)**Amendment of protests and their suspension—**

Protests against decisions of collectors of customs, made in accordance with the provisions of section 14, customs administrative act of June 10, 1890, can not properly be amended more than ten days after the liquidation of the entries to which they relate. *In re Sherman* (49 Fed. Rep., 224) and *In re Collector of Customs* (55 Fed. Rep., 276), s. c., *Sherman v. United States* (5 C. C. A., 101) followed.—Protests raising the same question as any case pending in court on appeal from a Board decision will be suspended by the Board to await the result of the appeal. (T. D. 23630—G. A. 5108; March 27, 1902.)

**Amendment of, withdrawal for correction—**

Protests must be filed within ten days after the liquidation of the entry. They can not be amended or corrected after the ten-day limit prescribed by section 14 of the customs administrative act. *Sherman v. United States* (5 C. C. A., 101; 55 Fed. Rep., 276).—A protest left on the desk of a deputy collector within the ten days prescribed by section 14 of the customs administrative act, but subsequently withdrawn for amendment and correction, and then filed more than ten days after the liquidation of the entry, comes too late for consideration. (T. D. 24786—G. A. 5478; November 14, 1903.)

**Certificates of importation, protest pending.** (See Certificates.)**Filed by agent—**

A protest filed by an agent of the importer is, in law, made by his principal. (T. D. 23006—G. A. 4918; April 25, 1901.)

**Filed on Sunday—**

In computing the ten days after liquidation within which a notice of protest must be filed with the collector under section 14 of the customs administrative act of June 10, 1890, if the tenth day falls on Sunday that day can not be excluded. The filing of a protest on Sunday, like the service of other civil processes on that day, is illegal. A protest can not be officially received by a collector at such a time, and if in fact it is received by him, can at most be considered only as officially in his hands when Sunday has expired.—A protest lodged with the collector on Sunday, that day being the tenth day after liquidation, is void. (T. D. 21628—G. A. 4563; September 25, 1899.)

**Filing protests with Treasury Department—**

A paper is said to be "filed" when it is delivered to a clerk or other officer to be kept by him with the other papers in the cause. The giving of notice of dissatisfaction to a collector of customs is synonymous with filing a protest with the collector. (Davies v. Miller, 130 U. S., 284.) The sending of a letter to a Treasury official at Washington, complaining of an assessment of duty, is not such notice of dissatisfaction to the collector who assessed the duty as is contemplated by section 14 of the customs administrative act; neither does the transmission of such letter by the Department to the collector for "report and

**Protest—Continued.****Filing protests with Treasury Department—Continued.**

return " constitute such notice. Where the Treasury Department transmits such a letter to the collector, instructing him to accept it as due notice of dissatisfaction, the Department may be deemed to have voluntarily constituted itself the agent of the importer for filing his protest; and the letter may, perhaps, be treated as a valid protest, if placed in the collector's hands within ten days after liquidation. (T. D. 23279—G. A. 4990; September 17, 1901.)

**Free entry, protest against—**

Whether a party importing goods which are admitted to free entry can legally protest, and claim that they are dutiable, *quære?* (T. D. 23471—G. A. 5063; January 20, 1902.)

**Indefinite—**

Where the protest relates to and describes goods different in statutory particulars from those the subjects of said protest, and where the protestant relies upon a paragraph or portion of a paragraph, act of 1897, inapplicable to the merchandise, the protest will be overruled.—"The importer must prevail, if at all, only upon the grounds stated in his protest."—*In re Austin* (47 Fed. Rep., 873), *Chung Yune v. Kelly* (14 Fed. Rep., 639), and G. A. 2627 followed. (T. D. 22482—G. A. 4763; September 11, 1900.)

**Insufficient—**

A protest containing the claim that the goods in question, "being chiefly composed of cotton, are dutiable at the various rates prescribed in Schedule I," is insufficient, in that it does not set forth "distinctly and specifically \* \* \* the reasons for" the objections of the protestant, as required in section 14, customs administrative act of June 10, 1890, being too vague to designate even in substance that provision in the tariff act under which the protestant claims.—*Presson v. Russell* (152 U. S., 577) cited. (T. D. 21640—G. A. 4566; September 27, 1899.)

Protest claiming under wrong paragraph and under wrong act insufficient. (T. D. 23795; June 11, 1902.)

**Jurisdiction of Board of General Appraisers—**

Board of General Appraisers has no jurisdiction of protests against payment of appraised value of seized goods filed under section 14, act of June 10, 1890, in cases of goods seized for forfeiture by condemnation proceedings of any kind. (T. D. 21937; January 22, 1900.)

Where a protest against the decision of a collector of customs as to the rate and amount of duty on imported merchandise raises a question as to the jurisdiction of the Board of United States General Appraisers, the decision of such question can only be properly made by the Board itself and the Federal courts on appeal; and it is the duty of the collector to transmit the papers to the Board for decision, irrespective of his opinion as to whether or not the jurisdiction of the Board extends to such a controversy. (T. D. 23791—G. A. 5159; June 4, 1902.)

**Limited to cases specified therein—**

Importers made a protest, referring to "the cases \* \* \* described in the schedule below," and in said schedule specified a particular item of the invoice. Held that the protest can not be construed as relating in addition to another item of similar merchandise on the same invoice.—*In re Pollman* (G. A. 2127), *In re Heilbrunn* (G. A. 2484), and *In re Goldenberg* (G. A. 2677) followed. (T. D. 24136—G. A. 5250; January 2, 1903.)

**Protest—Continued.****Lost or mislaid—**

The Board of Classification has the power which belongs to a court to allow the substitution of a copy for the original of a document forming part of the record of a case before it when such original is proved to have been lost.—*Marine v. Lyon*, 65 Fed. Rep., 992; 13 C. C. A., 268. (T. D. 23167—G. A. 4957; July 1, 1901.)

**Not filed within ten days—**

Protests under section 14, act of June 10, 1890, not filed within ten days from date of original liquidation can not be filed against reliquidations as to questions not involved in reliquidation. (T. D. 22839; February 26, 1901.)

**Place of filing protest—Models of inventions—**

On withdrawing exhibits from the South Carolina Interstate and West Indian Exposition at Charleston, and entering them for warehousing and transportation to New York, any dissatisfaction on the part of the importer with the decision of the collector as to the dutiability of the exhibits should be embodied in a protest filed at Charleston, and not at New York.—Protests must be filed with the collector, who is legally authorized to make the ascertainment and liquidation of duty, although the payment of duty may be made at a different port.—The model of a yacht, which is not shown to embody in itself the result of any invention or improvement in the arts, is not free of duty as a model of invention or other improvement in the arts, under paragraph 616, act of 1897.—A map of the world is not a model of invention. (T. D. 24072—G. A. 5234; December 2, 1902.)

**Reinstatement of—**

Protests filed against the action of the collector in assessing certain rate of duty on imported goods, and afterwards withdrawn by importers, cease to be valid substituting protests, and can not be reinstated. (T. D. 19205; April 7, 1898.)

**Reliquidation in the absence of protest—**

Merchandise may, without reexamination, be reclassified at a different rate of duty, and the entry reliquidated accordingly, even where the merchandise has passed from customs custody and no protest has been made.—The provision in section 14, customs administrative act of June 10, 1890, that the decision of the collector "shall be final and conclusive against all persons interested therein," in the absence of a protest by the importer within ten days after liquidation, is a limitation upon the importer and not upon the collector.—*United States v. Phelps* (17 Blatch., 312; 27 Fed. Cas., 521); *United States v. Comarota* (2 Fed. Rep., 145), and *United States v. Leng* (38 *id.*, 18) followed. Note *In re Hampton* (G. A. 1304), *In re Rheinstrom* (G. A. 1338), *In re Schmidt* (G. A. 1798), *In re Knowles* (G. A. 2305), and *In re Foote* (G. A. 3810). (T. D. 23655—G. A. 5118; April 2, 1902.)

**Reliquidation, protest on—**

In construing section 14, customs administrative act of June 10, 1890, which requires that protests must be made within ten days after liquidation of the entry covering the merchandise to which the protest relates, *Held* that a voluntary reliquidation of an entry by a collector, which results in a change in the rate or the amount of duty, is, for the purpose of filing protests, to be considered as an abandonment of any earlier liquidation, and as reopening the whole entry so that protest can legally be made against the decision of the collector in any particular, even though his decision passed unchallenged by protest when the entry was previously liquidated.—*In re Fleitmann*, G. A. 738 (T. D. 11563), overruled; *Robertson v. Downing* (127 U. S., 607; 8 Sup. Ct.

**Protest—Continued.****Reliquidation, protest on—Continued.**

Rep., 1328); *Sgobel v. Robertson* (126 Fed. Rep., 577; T. D. 25048); *In re Strauss*, G. A. 2743 (T. D. 15309), and *In re Hartmann*, G. A. 3610 (T. D. 17436) followed. (T. D. 24623—G. A. 5406; August 13, 1903.)

**Return of protests to collectors—**

The provision in section 14 of the customs administrative act of June 10, 1890, that the Board of General Appraisers "shall" decide cases submitted by collectors of customs is mandatory and confers exclusive jurisdiction upon the Board, and a protest pending before the Board will not ordinarily be returned to the collector for reconsideration on the request of the protestants. (T. D. 23388—G. A. 5037; November 30, 1901.)

**Right of protest on withdrawal of goods from bonded warehouse after change in law—**

1. *French reciprocity treaty*.—Merchandise remaining in bonded warehouse after June 1, 1898, of the kind described in the reciprocal commercial agreement with France (30 U. S. Stat., 1774), is entitled to the benefits of said agreement.
2. *Goods in bond—Time of liquidation*.—Where merchandise is entered in bond the collector may liquidate the entry and ascertain the duties at any time he sees fit; and he is not required to delay his action until the importer withdraws his goods.—*Merritt v. Cameron* (137 U. S., 542; 11 Sup. Ct. Rep., 174) followed.
3. *Change in rate of duties while goods are in bond*.—When a change in the rate of duties occurs while goods are in bond, the law requires the collector, of his own motion, to reliquidate all entries on the basis of the new rates. He may do this at or before the time of withdrawal of the goods from bond.—*Merritt v. Cameron* (137 U. S., 542; 11 Sup. Ct. Rep., 174) followed.
4. *Collector's failure to reliquidate*.—The failure or refusal of the collector to make such reliquidation and adjustment before final withdrawal from bond is equivalent to a decision by him that the original liquidation was correct; and a protest made within ten days from the date of such withdrawal is seasonably filed, and will entitle the importer to an adjudication of his claim that the new rates are applicable to his goods.
5. *Protests made before withdrawal*.—Where a protest is lodged with the collector within ten days from the time the new rates of duty become operative, but before the collector has reliquidated the entry to conform therewith, and before the goods have been withdrawn from bond, such protest is premature and not entitled to consideration on its merits.
6. *Goods in bond—Importation not complete*.—So long as goods remain in the custody of the officers of the Government their importation is not deemed complete, and they are subject to any duties which Congress may impose.—*United States v. Benzon* (2 Cliff., 512; 24 Fed. Cas., 1113) followed. (T. D. 22805—G. A. 4865; February 8, 1901.)

**Right of protest on withdrawal of goods from bonded warehouse—**

The right of protest against the decision of the collector as to the rate or amount of duty upon imported merchandise provided in section 14 of the customs administrative act of June 10, 1890, must be availed of by the importer at the time of the liquidation of the entry, and in the case of withdrawal of goods from bond there is no new right of protest after the lapse of ten days from the date of liquidation unless between the date of such liquidation and of withdrawal there has been a change in the law and the collector has refused or neglected to reclassify the goods in accordance therewith.—*In re Henry* (G. A. 4865) distinguished. (T. D. 23074—G. A. 4930; May 27, 1901.)

**Similitude clause—**

The similitude clause need not be claimed in a protest if the proper paragraph under which the merchandise is dutiable by similitude be pointed out.—G. A. 5171 followed; G. A. 4699 modified. (T. D. 23909—G. A. 5188.)



**Protest—Continued.****Sufficiency of** (see, also, Sugar, French sugar bounty)—

In order to obtain the benefit of the similitude clause (sec. 4, act of 1894), it is not necessary that the importer should expressly refer to it in his protest. It is sufficient if he claims the merchandise to be dutiable under the proper paragraph of the tariff act, without expressly invoking the aid of this particular provision. (T. D. 23852—G. A. 5171; July 2, 1902.)

Protest claiming correct date under wrong paragraph is sufficient. (T. D. 24820—G. A. 5499; December 2, 1903.)

Protest describing the goods properly and citing the correct paragraph, but claiming the wrong rate, sufficient.—*United States v. Hunter* (124 Fed. Rep., 1005), *Weil v. United States* (124 Fed. Rep., 1006), and *Salambier v. United States* (170 U. S., 261) cited and followed. (T. D. 24865—G. A. 5522; December 30, 1903.)

Protest merely claiming an article to be waste without specifying the rate or provision under which the merchandise is properly dutiable is sufficient.—*United States v. Shea* (114 Fed. Rep., 38), *United States v. Salambier* (170 U. S., 621), and other cases cited and followed. (T. D. 24244—G. A. 5283; February 19, 1903.)

Where the proper rate is claimed and description given in a protest, an error in the number of the paragraph does not invalidate the claim.—*United States v. Hunter*, 124 Fed. Rep., 1005, and *Weil v. United States*, 124 Fed. Rep., 1006. (T. D. 24848—G. A. 5514; December 18, 1903.)

**Treaty, pending—**

Protests will not be suspended by the Board of General Appraisers on possibility of treaty providing for free entry of Cuban goods. (T. D. 24654—G. A. 5415; September 2, 1903.)

**Waiver by collector—**

In construing section 14, customs administrative act of June 10, 1890, which requires that "the decision of the collector \* \* \* shall be final \* \* \* unless the owner, importer, consignee, or agent \* \* \* shall within ten days after but not before \* \* \* liquidation \* \* \* give notice in writing to the collector," *Held* that a collector of customs is without legal authority to waive this requirement. (T. D. 24846—G. A. 5512; December 17, 1903.)

**Wrong citation—**

Protest not invalidated by. (T. D. 23165—G. A. 4955; July 1, 1901.)

Where the objection to the collector's action is so distinctly and specifically set forth that there can be no reasonable doubt as to the paragraph of the tariff which the importer relies on, a mistake in citing the number of the paragraph will not invalidate the protest.—*Arthur v. Morgan*, 112 U. S., 495; *Heinze v. Arthur's Executors*, 144 U. S., 28. (T. D. 23165—G. A. 4955; July 1, 1901.)

**Prune butter.**

Prune butter, known also as prune marmalade, crushed prunes, or "pflaumenmus," and sometimes as prune jelly, prepared by boiling prunes in water, pressing them through a sieve, concentrating the same by evaporation, nothing but water being added during the process, is dutiable at 20 per cent ad valorem under paragraph 219, act of 1894, as "fruits preserved in their own juices," and not as "sweetmeats" or "jellies," under paragraph 218.—*United States v. Rosenstein* (90 Fed. Rep., 801) followed; *In re Rosenstein* (G. A. 3661) affirmed. (T. D. 20701—G. A. 4357; February 7, 1899.)

**Prunes.** (See, also, Fruits preserved, etc.)

Large prunes, with pits removed, stuffed with small prunes, held to be dutiable as prunes under paragraph 264, act of 1897. (T. D. 21594—G. A. 4554; September 11, 1899.)

**Publications.** (See, also, Books; Periodicals.)

Publications issued for their subscribers by scientific or literary associations, free of duty, whether imported singly or in accumulated numbers. (T. D. 23549; March 3, 1902.)

**Public library.** (See Books, public library.)**Pulp.** (See Millet pulp; Orange pulp; Raspberry pulp; Sesame pulp; Wood flour; Wood pulp.)**Pulpits.**

Marble pulpits for religious institutions not entitled to free entry. (T. D. 22712; January 9, 1901.)

**Pulque in bottles.**

Pulque in bottles dutiable at 20 per cent ad valorem as an unenumerated manufactured article under section 6, act of 1897, separate duty to be paid on the bottles under paragraph 99. (T. D. 20385; December 3, 1898.)

**Pumice stone.****Composition—**

"Composition pumice stone," so called, consisting of ground pumice stone and clay, mixed and pressed or molded in the form of bricks or cakes of different sizes, shapes, grades, or qualities, for use by painters, varnishers, polishers, and others in rubbing, smoothing, or polishing surfaces, is dutiable at 35 per cent ad valorem under the provision in paragraph 97, act of 1897, for "articles and wares composed wholly or in chief value of earthy or mineral substances." (T. D. 19354—G. A. 4145; May 14, 1898.)

**Ground—**

Pumice stone, ground, dutiable at \$6 per ton as partially manufactured, under paragraph 92, act of 1897. (T. D. 20520—G. A. 4331; January 10, 1899.)

**Imitation—**

A manufacture composed of ground or pulverized pumice stone and clay, in the form of bricks or cakes of different uniform sizes, shapes, and grades or quality of texture or grain, known commercially as "composition pumice stone," is dutiable at the rate of \$6 per ton under paragraph 92 and section 7, act of 1897, as an article similar to pumice stone, and is not dutiable as "articles or wares composed wholly or in chief value of earthy or mineral substances \* \* \* not specially provided for."—United States v. Waddell (113 Fed. Rep., 1021; 51 C. C. A., 688) followed. (T. D. 22652—G. A. 4820; December 4, 1900.)

**Powdered—**

Powdered pumice stone is dutiable as manufactured pumice stone, and pumice-stone lumps from which the edges have been filed merely for safe transportation are dutiable as unmanufactured pumice stone under paragraph 92, act of 1897. (T. D. 23284—G. A. 4995; September 21, 1901.)

**Scouring brick—**

Imitation pumice stone scouring brick dutiable at 35 per cent ad valorem as "articles or wares composed wholly or in chief value of earthy or mineral substances not specially provided for," under paragraph 97, act of 1897. (T. D. 22682; December 21, 1900.)

Scouring bricks prepared from ground pumice stone and sand, mixed and pressed into different sizes, dutiable at \$6 per ton under paragraph 92, act of 1897, as pumice stone wholly or partially manufactured. (T. D. 23451; January 7, 1902.)

Scouring bricks made of ground pumice stone and sand, mixed and pressed into different sizes, are dutiable at the rate of \$6 per ton, under paragraph 92, act of 1897, by similitude to pumice stone wholly or partly manufactured.—Waddell v. United States (113 Fed. Rep., 1021; 51 C. C. A., 688) followed. (T. D. 23488—G. A. 5069; January 27, 1902.)

**Punctuation.**

Punctuation is, strictly speaking, no part of a statute, but it should not be disregarded without reason, or where the law has been repeatedly reenacted with the same punctuation.—*Commonwealth v. Kelley*, 177 Mass., 221; 58 N. E., 691. (T. D. 24550—G. A. 5370; July 2, 1903.)

**“Purchase” defined.**

The purchase contemplated by the statute is a purchase made by an owner or consignee in the United States from a consignor in some foreign country, and has no reference to transactions of bargain and sale exclusively conducted between aliens or other persons resident abroad. (T. D. 21592—G. A. 4552; September 9, 1899.)

**Purses and bags, chatelaine.** (See Jewelry; Silver chatelaine bags.)

**Putz kalk.** (See Vienna lime.)

**Putz pomade.**

Putz pomade, composed of oxide of iron or some other mineral substance mixed with grease, dutiable at 35 per cent ad valorem under provision of paragraph 97, act of 1897, for “articles or wares composed wholly or in chief value of earthy or mineral substances.”—Appeal from unpublished decision of Board of General Appraisers. (T. D. 20287; November 7, 1898.)

**Pyrethrum.** (See Crude drug.)

**Pyrographic apparatus, cork.** (See Cork pyrographic apparatus.)

**Pyrotechnics.** (See Fireworks.)

**Pyroxylin.**

Umbrella handles and sticks of. (See Umbrella sticks.)

**Q.**

**Quarantine of animals.** (See Animals.)

**Quarry tiles.** (See Tiles.)

**Quarterly publications, unbound books.** (See Books.)

**Quarterly reports.**

Quarterly reports of importations of wild animals and birds. (See Animals and birds.)

**Quebracho extract.** (See Shortage.)

**Quillaya or soap-bark siftings.**

Siftings which are a by-product resulting from the process of cutting up soap bark by machinery, and which are less valuable than the crude bark from which they are derived, are free of duty under paragraph 548, act of 1897, as crude drugs “not advanced in value or condition by refining or grinding, or by other process, and not specially provided for.” (T. D. 23473b—G. A. 5065b; January 21, 1902.)

**Quill toothpicks.**

Dutiable at 2 cents per 1,000 and 15 per cent ad valorem under paragraph 207 and section 7, act of 1897. (T. D. 24065; November 24, 1902.)

**Quills, pelican.** (See Feathers.)

**Quilts, cotton with wool fringes.** (See Cotton quilts, etc.)

**Quinosol.** (See Chinisol.)

**Quorum, Board of Review.** (See Board of General Appraisers.)

## R.

**Rabbit or coney skins.** (See Coney or rabbit skins.)

**Race horses, American.** (See, also, Animals; Declarations.)

American race horses may be reimported free of duty under the act of May 18, 1896, and Department's regulations, T. D. 17202, and are not to be treated as returned domestic products.—Duly authorized agents of owners may be considered as exporters to the United States. (T. D. 19083; March 15, 1898.)

American race horses on return from Canada admitted without quarantine or inspection. (T. D. 19151; March 28, 1898.)

**Rackets, tennis.** (See Tennis gut.)

**Raffia cloth—Manufactures of palm leaf.**

Raffia cloth, composed exclusively of the separated fiber of the raffia palm, is dutiable at 30 per cent under paragraph 449, act of 1897, as a manufacture of palm leaf, and not under paragraph 347 as a manufacture of vegetable fiber.—*In re* Rosenfeld, G. A. 1127 (T. D. 12355), and *In re* Ropes, G. A. 1062 (T. D. 12248), distinguished. (T. D. 24435—G. A. 5341; May 16, 1903.)

**Rags, disinfection of.** (See Disinfection.)

**Rags, woolen.** (See Woolen rags.)

**Rags, woolen and cotton.**

Where woolen and cotton rags are indiscriminately mixed and the respective proportions can not be readily separated or reasonably ascertained by customs officers, the importer claiming free entry of part of the shipment should be required to make the separation, and in the event of his refusal or failure to do so collectors of customs are justified in assessing duty on the shipment as an entirety.—*United States v. Ranlett & Stone* (172 U. S., 133) and T. D. 311, T. D. 3535, and T. D. 4098 cited and followed. (T. D. 24588; July 24, 1903.)

**Raisins used in manufacture of brandy.**

No law for refund of duty paid on imported raisins used in distillation of brandy for domestic consumption. (T. D. 18844; January 20, 1898.)

**Ramie noils.**

Noils, consisting of short ramie fibers resembling raw cotton or flax waste, produced and accumulated in the process of combing ramie or China grass and known as ramie noils, are properly assessable for duty as waste under the provisions of paragraph 463, act of 1897, and not as tow of flax under the provisions of paragraph 327 of said act. (T. D. 23347—G. A. 5017; November 4, 1901.)

**Raspberries.** (See Blueberries and raspberries.)

**Raspberry pulp.**

A commodity may be designated as fruit preserved or prepared notwithstanding it has lost its original form. *United States v. Rheinstrom* (90 Fed. Rep., 801); *In re* Sheldon (G. A. 4749) followed.—The juice of the fruit is nothing but the sap obtained by expression. *Smith v. Rheinstrom* (65 Fed. Rep., 984) followed.—Raspberry pulp, consisting of crushed raspberries containing no preservative other than their own juice, is dutiable as fruit preserved in its own juice at 1 cent per pound and 35 per cent ad valorem, under paragraph 263, act of 1897, and is not dutiable as fruit juice, at 60 cents per gallon, under paragraph 299, nor at 2 cents per pound under paragraph 262. *It seems* that the provision for "fruits \* \* \* when dried, desiccated, evaporated, or prepared in any manner," in paragraph 262, is restricted to fruits prepared by processes which eliminate moisture.—*In re* Loggie, G. A. 4782. (T. D. 23987—G. A. 5205; September 27, 1902.)

**Rattan.** (See Reeds.)

**Raw amber.** (See Amber, raw.)

**Raw furs.** (See Appraisement, furs.)

**Raw silk.** (See Silk, raw.)

**Raw skins.**

Practice to be pursued in ascertaining dutiable quantity of wool. (T. D. 22702; January 3, 1901.)

(1) Sheepskins known as "roans," (2) "skivers," "grains," or "splits," split from the grain side of sheepskins, and (3) "fleshes" or "fleshers," split from the flesh side of sheepskins, all having been salted or pickled, constitute a class of merchandise well known in trade and commerce as raw sheepskins (Coggill v. Lawrence, 1 Blatch., 602, affirmed in 13 How., 274).—The processes of liming, splitting, etc., including pickling, do not constitute tanning, nor such manufacturing as to change the character of the skins so as to remove them from the category of raw skins, the pickling being designed solely for the purposes of preservation and safe transportation of the articles. Such articles are free of duty under paragraph 664, act of 1897, as "skins of all kinds, raw," and are not dutiable under paragraph 438 as "leather \* \* \* not specially provided for," or as "skins from morocco, tanned, but unfinished," nor under section 6 as "raw or unmanufactured articles, not enumerated or provided for," or as "articles manufactured in whole or in part, not provided for."—When there has been a long acquiescence in a customs decision, and by it rights of parties have for many years been determined and adjusted, it is not to be disturbed without the most cogent and persuasive reasons.—Robertson v. Downing, 127 U. S., 607; Hahn v. United States, 107 *id.*, 402. (T. D. 20884—G. A. 4388; March 15, 1890.)

Where invoices and bills of lading clearly indicate exemption of skins from duty, the examination is to be made on wharf. Where invoice covers mixed skins, examination to be made at appraiser's store. (T. D. 18752; January 3, 1898.)

**Raw sugar.** (See Sugar.)

**Razor-blank coverings.** (See Coverings.)

**Reappraisement and appraisement.** (See Appraisement.)

**Reappraisement and classification cases.**

Merchandise intended for examination in reappraisement or in classification cases can not properly be forwarded to the Board of General Appraisers under a W. and T. entry, but should be forwarded under a special manifest without entry, consigned to the collector of customs "for use of the Board of General Appraisers." (T. D. 23436; December 24, 1901.)

**Reappraisement proceedings, legality of.** (See Legality of reappraisement proceedings.)

**Reappraisements.** (See, also, Legality of reappraisement proceedings; Liquidation; Samples.)

Action of General Appraiser in advancing value of goods without seeing or examining them held by Board of General Appraisers and court to be illegal. (T. D. 20538; January 17, 1899.)

Additional board for. (T. D. 18829; January 18, 1898.)

Appeals: A Board of three General Appraisers not having been designated by the Secretary of the Treasury to act on appeals from the decision of a single General Appraiser, under section 13, act of June 10, 1890, at ports other than New York, such appeals must be heard by the Board at New York. (T. D. 22114; March 29, 1900.)

**Reappraisements—Continued.**

Applications for reappraisements on warehouse and transportation goods should be noted on copy of liquidation sent to point of destination. (T. D. 21411; July 18, 1899.)

Liquidations are void when made pending an appeal to reappraisement. (T. D. 23723; May 14, 1902.)

Department holds that reappraisement proceedings held before a Board of General Appraisers under section 13, act of 1890, are final and conclusive upon importers, and can not be attacked by protests filed under section 14 of said act; furthermore, that the Board of General Appraisers, sitting under section 14, has no authority to hear and decide protests so filed.—Appeal from unpublished decision of Board of General Appraisers. (T. D. 18959; February 12, 1898.)

Forwarding promptly papers in reappraisement proceedings. (T. D. 24224; circular 17, February 11, 1903.)

Requests for reappraisement: Department not to be notified of requests for reappraisement where waiver is filed under the provisions of article 1270 of the Customs Regulations of 1899. (T. D. 24430; May 16, 1903.)

Secretary of Treasury has no power to order reappraisements. (See Legality of reappraisement proceedings.)

Seized property can not be reappraised under section 13, customs administrative act, unless it has been duly entered. (T. D. 22484; September 11, 1900.)

**Rebates on anthracite coal.** (See Coal.)**Receipts.****Awards of compensation—**

Receipts to be taken from payees of awards under section 4, act of June 22, 1874. (T. D. 24770; circular 127, November 11, 1903.)

**Negotiable warehouse.** (See Warehouse receipts, negotiable.)**Special deposit:—**

Receipts for special deposits: Instructions to collectors as to issue of receipts on Form Cat. 399. (T. D. 24627; circular 96, August 10, 1903.)

**Receipts and disbursements.** (See Accounts.)**Receiver of insolvent consignee.** (See Entry of merchandise.)**Receptacles for tea samples.**

Treasury decision 21439; circular 101, July 29, 1899.

**Reciprocal agreements.** (See Reciprocity.)**Reciprocity.****Conditions precedent to right to benefit of—**

To be entitled to the benefits of the commercial reciprocal agreement with that country (T. D. 19405), merchandise shipped from France must not be diverted at an intermediate port in such a way as to become part of the commerce of another country. *In re Booth* (G. A. 4719); *In re La Montagne* (G. A. 4538) followed.—Mere transshipment is not such a diversion. *Gant v. Peaslee*, 2 Curt., 250; 9 Fed. Cas., 1143; *In re Hermann*, G. A. 4751. (T. D. 23473a—G. A. 5065a.)

Under section 3, act of 1897, providing for the negotiation of reciprocal commercial agreements between the United States and other countries, it is necessary that merchandise, in order to be entitled to the benefit of such an agreement, must be both exported from and produced in the country with which the agreement is made.—*In re Hermann* (G. A. 4751) distinguished. (T. D. 23315—G. A. 5002; October 16, 1901.)

Cuba. (See Cuba.)

**Reciprocity—Continued.**

**France** (see, also, Fruits in spirits; Wine)—

Algeria: By reason of the omission to embrace the colonies of France in the terms of the reciprocal commercial agreement proclaimed by the President May 30, 1898 (30 Stat., 1774), the reduction of rates provided in said agreement does not apply to merchandise produced in French colonies, even though imported into the United States via France. Algeria is a colony of and not a part of France within the meaning of said agreement; and crude tartar produced there is subject to the rate (1½ cents per pound, paragraph 6) provided in the act of 1897, but when produced in and exported from France is, by virtue of the agreement, subject to the rate of only 5 per cent ad valorem.—*In re Nicholas* (G. A. 4537) followed; *Mahoney v. United States* (10 Wall., 62) and *Foster v. Neilson* (2 Pet., 253) cited. (T. D. 21941—G. A. 4640; January 19, 1900.)

Amendatory and additional reciprocal arrangement between the United States and France under provisions of section 3, act of 1897. (T. D. 23954; circular 110, August 30, 1902.)

Argols and crude tartar, the product of Tunis and Algeria, imported from Marseilles, France, not entitled to benefits of reciprocal commercial arrangement with France. (T. D. 21139; May 13, 1899.)

Articles covered by paragraph 292, act of 1897, are not included in reciprocity treaty with France. (T. D. 19464; June 8, 1898.)

Brandy, a product of France, which is imported into the United States from Great Britain, is not entitled to the reduced rate of duty provided for in the reciprocal commercial arrangement made with France and negotiated under the provisions of section 3, act of 1897, promulgated by the President's proclamation of May 30, 1898 (30 U. S. Stat., 1774). It would seem that a different rule would prevail when goods are exported from France via any port of Great Britain or other country on invoices certified in France. (T. D. 21565—G. A. 4538; August 31, 1899.)

Brandy or other spirits of the kind embraced in paragraph 289, act of 1897, imported from Martinique, a colony of France, are not entitled to the reduced rates of duty which are accorded to such merchandise produced in and exported from France by the terms of the reciprocal commercial agreement with that country and referred to in the President's proclamation of May 30, 1898, issued under the provisions of section 3, act of 1897 (T. D. 19405; 30 U. S. Stat., 1774).—The omission to embrace the colonies of France expressly or by necessary implication in the terms of said agreement and proclamation construed to confine the benefits thereof to the country of France only, exclusive of her colonies. (T. D. 21564—G. A. 4537; August 30, 1899.)

Chartreuse and crème de menthe dutiable as spirituous liquors at the rate of \$1.75 per proof gallon, under President's proclamation, promulgated in T. D. 19405, by virtue of section 3, act of 1897. (T. D. 22314; June 25, 1900.)

Cordials from France, importations of, before June 1, 1898, still in warehouse, dutiable at \$1.75 per gallon; withdrawals at \$2.25 per gallon final in absence of protest. (T. D. 22466; September 1, 1900.)

Cordials, liqueurs, etc., and other spirituous beverages of the kind enumerated in paragraph 292, act of 1897, not within the scope of the reciprocal commercial agreement with France, T. D. 19405. (T. D. 22557; October 23, 1900.)

Cordials, reliquidation of entries of, from France, under reciprocal commercial arrangement. (T. D. 22384; July 25, 1900.)

French products exported via England: Merchandise produced in France and exported from that country via England, being simply transhipped at Liverpool, held to be a direct importation from France and entitled to the benefit

**Reciprocity—Continued.****France—Continued.**

conferred by the reciprocal commercial agreement between that country and the United States, as it appears that the merchandise was in good faith destined for the United States at the time of original shipment, without any contingency of diversion.—*In re La Montagne* (G. A. 4538) distinguished; compare *In re Booth*, G. A. 4719. (T. D. 22447—G. A. 4751; August 15, 1900.)

French brandy from Havana: To be entitled to the benefits of the reciprocal commercial agreement with that country (T. D. 19405), merchandise shipped from France must not be diverted at an intermediate port in such way as to become part of the commerce of another country. *In re Booth* (G. A. 4719); *In re La Montagne* (G. A. 4538) followed. Mere transshipment is not such a diversion. *Gant v. Peaslee* (2 Curt., 250; 9 Fed. Cas., 1143); *In re Hermann* (G. A. 4751).—Brandy purchased in Havana, Cuba, brought there from France and thence to the United States, and entered upon a Havana invoice, must be deemed an exportation from Cuba, unless a contrary inference is justified by all the facts. A French consular invoice made after the goods arrived in this country, and an *ex parte* affidavit and customs declarations by interested parties, are not sufficient evidence of a continuous transit from France, with transshipment at Havana.—Whether the shipment, though purchased in Cuba, would be considered an importation from there had the voyage from France been uninterrupted, *quere?* (T. D. 23473a—G. A. 5065a; January 21, 1902.)

Merchandise known in France and this country as liqueurs, and bought and sold under that name, which includes, besides various cordials, absinthe and kirschwasser, is entitled to the benefit of the reduced rate of \$1.75 per gallon provided in the reciprocal commercial agreement entered into between France and the United States, which was proclaimed by the President of the United States May 30, 1898 (30 Stat., 1774).—*Nicholas v. United States* (122 Fed. Rep., 892) and *Chaufour v. United States* (suit 2936; T. D. 22314) followed; *In re Nicholas*, G. A. 4311 (T. D. 20352) reversed. (T. D. 22401—G. A. 4736; July 27, 1900.)

Metallic capsules for bottles not included in commercial reciprocal arrangement with France. (T. D. 20181; October 17, 1898.)

Painting: A screen made of wood, silk, and cotton, the panels of which are ornamented with landscapes and figures painted in oil, is dutiable as a painting in oil or water colors, at 20 per cent ad valorem, under paragraph 454, act of 1897, and not as a manufacture of cotton.—In order that a painting may become entitled to the benefits of the reciprocal commercial agreement with France, it is necessary to show affirmatively that it is the product of France and was exported from that country. (T. D. 24015—G. A. 5212; October 15, 1902.)

Paintings in oil or water colors imported from Germany after the issue of the President's proclamation (T. D. 19405), having reference to the reciprocal commercial agreement with the French Republic, are not entitled under the most-favored-nation clause to the reduced rates of duty provided for similar articles which are the product of France, in the absence of a special commercial agreement placing German products on a like basis, and duly promulgated by Executive proclamation. (T. D. 20351—G. A. 4310; November 21, 1898.)

President's proclamation bearing date of May 30, 1898, issued under the authority of section 3, 1897 (T. D. 19405), and having reference to reciprocal commercial arrangement with France, which reduces the rates of duty on "brandies or other spirits manufactured or distilled from grain or other materials," embraces within its terms only such brandies or other spirits as are enumerated in paragraph 289 of said act, and can not be construed to include "cordials, liqueurs, etc., and other spirituous beverages" provided for in paragraph 292 of said act. (T. D. 20352—G. A. 4311; November 21, 1898.)



**Reciprocity—Continued.****France—Continued.**

President's proclamation concerning reciprocal commercial arrangements between this country and France, issued under authority of section 3, act of 1897, and dated May 30, 1898 (T. D. 19405), went into effect "on and after the 1st day of June, 1898," and can not be construed to have any retroactive operation, so as to affect the rates of duty on goods imported from France and entered for consumption prior to said June 1, 1898, although the entries were liquidated by the collector subsequent to said date. *Held*, accordingly, that paintings in oil or water colors, still wines, and other products or manufactures of France named in section 3, act of 1897, and in said proclamation, which were imported and entered for consumption prior to June 1, 1898, are not entitled to the reduced rates of duty provided for by the terms of said proclamation. (T. D. 20350—G. A. 4309; November 17, 1898.)

Products of France imported into the United States from a country other than France or its colonies not entitled to the benefits of the reciprocal commercial arrangement with France. (T. D. 19867; August 15, 1898.)

Reciprocal arrangement between United States and France under provision of section 3, act of 1897. (T. D. 19405; circular 93, June 1, 1898.)

Screen of wood, silk, and cotton the panels of which are ornamented with landscapes and figures painted in oil is dutiable as a painting in oil or water colors at 20 per cent ad valorem, and not as a manufacture of cotton. (T. D. 24015—G. A. 5212; October 15, 1902.)

Still wines in casks containing 24 per cent or less of alcohol dutiable at 35 cents per gallon under section 3, act of 1897, and reciprocity treaty with France, T. D. 19505. (T. D. 19539; June 22, 1898.)

Wines exported from France to the United States via Liverpool entitled to the benefits conferred by reciprocal commercial arrangement in section 3, act of 1897. (T. D. 21186; May 27, 1899.)

**Germany—**

Boonekamp bitters: The provision in the reciprocal commercial agreement existing between Germany and the United States relating to "brandies or other spirits manufactured or distilled from grain or other materials," held to be limited to the articles covered by a similar provision in paragraph 289, act of 1897, for "brandy and other spirits manufactured or distilled from grain or other materials." Accordingly, Boonekamp bitters, being dutiable under paragraph 292 of said act as "bitters," are not embraced in said provision of the agreement in question.—*In re* Nicholas (G. A. 4311) followed; *Nicholas v. United States* (122 Fed. Rep., 892) distinguished. (T. D. 23192—G. A. 4968; July 16, 1901.)

Kirschwasser from Germany dutiable at \$2.25 per gallon. (T. D. 23437; December 24, 1901.)

The reciprocal commercial treaties with Portugal, Germany, and Italy, which reduce the rates of duty on "brandies or other spirits manufactured or distilled from grain or other materials," embrace within their terms only such brandies or other spirits as are enumerated in paragraph 289, act of 1897, and can not be construed to include "cordials, liqueurs, etc., and other spirituous beverages" provided for in paragraph 292 of said act. (T. D. 22373; circular 117, July 23, 1900. T. D. 22452; August 22, 1900.)

**Italy—**

Reciprocal commercial arrangement between the United States and Italy under provisions of section 3, act of 1897. (T. D. 22373; circular 117, July 23, 1900. T. D. 22452; August 22, 1900.)

**Reciprocity—Continued.****Italy—Continued.**

Terra-cotta bas-relief: The provision for "statuary" in section 3, act of 1897, and the reciprocal commercial agreement with Italy (T. D. 22373) made pursuant thereto and reducing the regular rate of duty, has the same meaning as in paragraph 454, which defines the term "statuary" wherever occurring in the act. A terra-cotta bas-relief is not within said provisions, bas-relief not being statuary within the meaning of the law, and the provisions being limited to statuary made from specified materials, viz, marble, stone, alabaster, or metal. *In re Sheldon*, G. A. 5225 (T. D. 24048); *In re Sheldon*, G. A. 563 (T. D. 11204) followed. Said bas-relief is dutiable at 45 per cent ad valorem, under paragraph 97, as an article composed of earthy substance, decorated, and not as decorated earthenware, at 60 per cent ad valorem, under paragraph 95. Being enumerated in paragraph 97, it is not dutiable as statuary by similitude. *Wolff v. United States* (71 Fed. Rep., 291.) The benefits of said commercial agreement with Italy extend only to products of Italy exported therefrom, and do not include Italian products exported from France. *In re La Montagne*, G. A. 4538 (T. D. 21565); *In re Fishel et al.*, G. A. 5002 (T. D. 23315); *In re Florida Brewing Company*, G. A. 5065a (T. D. 23473a), followed. Held that the importer will not be heard to deny the fact of exportation from France, having entered his goods upon an invoice made and consulated at Paris, which is declared upon entry to be in all respects correct and true; following *In re Wakem*, G. A. 5152 (T. D. 23754); *In re Spaulding*, G. A. 5254 (T. D. 24152). (T. D. 24247—G. A. 5286; February 21, 1903.)

**Most-favored-nation clause—**

A promise in a treaty that the products of one country shall not be subjected to a higher rate of duty than like products imported into the United States from other countries addresses itself to the political and not to the judicial department of the Government, and the courts can not try the question whether it has been observed or not.—*Taylor v. Morton* (23 Fed. Cas., 784) followed. (T. D. 23166—G. A. 4956; July 1, 1901.)

**Portugal—**

Products of Portugal imported from any other country not entitled to benefits of reciprocal commercial arrangement. (T. D. 22374; July 23, 1900.)

Reciprocal commercial arrangement between the United States and Portugal under provisions of section 3, act of 1897. (T. D. 22277; circular 85, June 12, 1900.)

**Recoil pads.** (See Guns, parts of.)**Reconstructed rubies.**

Reconstructed rubies, which are artificial stones, dutiable as nonenumerated manufactured articles at 20 per cent ad valorem under section 6, act of 1897. (T. D. 21550; September 2, 1899.)

**Records of custom-houses.**

Copies of invoices in judicial proceedings, method of obtaining. (T. D. 21630; September 29, 1899.)

Inspection of, and information in relation to, public documents or records in custom-houses. (T. D. 21462; circular 103, August 3, 1899.)

Municipal authorities can not inspect records of custom-houses for purpose of procuring data of bonded goods of importers upon which to base city taxes. (T. D. 21158; May 18, 1899.)

**Recovered oil.** (See Oleic acid; Olive oil.)**Recovered sulphur.** (See Sulphur.)

**Red chalk, so called.**

Merchandise of a red color, in lumps of irregular shape, imported from St. John, New Brunswick, valued at about 8 cents per pound and used chiefly in marking timber or lumber, which the Government chemist reports consists of clay covered by iron sesquioxide, is not the "chalk" of commerce provided for in paragraphs 13 and 519, act of 1897, which latter is *white or grayish white* and is a carbonate of lime or natural form of calcium carbonate largely used in medicinal preparations and toilet articles. (T. D. 23027—G. A. 4920; May 2, 1901.)

**Reeds.**

Certain pliable reeds not suitable for sticks for umbrellas or parasols dutiable at 10 per cent ad valorem as reeds wrought or manufactured, under paragraph 206, act of 1897.—Appeal from unpublished decision of Board of General Appraisers. (T. D. 21354; July 6, 1899.)

Corset reeds are dutiable at the rate of 10 per cent ad valorem under paragraph 206, act of 1897, as "reeds, wrought or manufactured from rattans or reeds," and not at 35 per cent ad valorem, under paragraph 208, as manufactures of wood not specially provided for.—*In re* Quackenbush (G. A. 2266) followed. (T. D. 22576—G. A. 4791; October 25, 1900.)

Reeds for whips free under paragraph 700, act of 1897.—*In re* Benneche, G. A. 1665, and *Foppes v. United States*, 79 Fed. Rep., 994-995; 24 C. C. A., 681-682, followed. Note *In re* Foppes, 56 Fed. Rep., 817. (T. D. 19195—G. A. 4116; April 1, 1898.)

Reeds wrought or manufactured from rattans or reeds dutiable at 10 per cent ad valorem under paragraph 206, act of 1897.—T. D. 18545 adhered to.—Appeal from decision of Board of General Appraisers, G. A. 4116. (T. D. 19261; April 20, 1898.)

Reeds unmanufactured, not further advanced than cut into lengths suitable for whips, etc., free of duty under paragraph 700, act of 1897. (T. D. 22371; July 21, 1900.)

Round reeds made from rattan, of a diameter of not less than 7 millimeters, and whether known either as hard or soft reeds, are free of duty under the provision in paragraph 700, act of 1897, for "reeds unmanufactured, \* \* \* in the rough, or not further advanced than cut into lengths suitable for sticks for \* \* \* whips." Similar round reeds of a less diameter than 7 millimeters are not suitable for use as sticks for whips, and, together with flat, square, and split reeds, are dutiable at 10 per cent ad valorem, under the provision in paragraph 206 for "chair cane or reeds, wrought or manufactured from rattans or reeds."—*Foppes v. Magone* (40 Fed. Rep., 570), *Foppes v. United States* (79 *id.*, 994-995), *United States v. Foppes* (99 *id.*, 558), *United States v. Gerdau* (suit 2734), *Gerdau v. United States* (suit 2736), and *In re Gerdau* (G. A. 761) followed; *In re Benneche* (G. A. 1665) and *In re Gerdau* (G. A. 4116) modified. (T. D. 22533—G. A. 4780; October 8, 1900.)

**Reels.**

Reel and wire hawser dutiable as an entirety. (T. D. 23612; March 22, 1902.)

**Reexportation of domestic goods.**

Domestic plug tobacco once exported may be reimported, warehoused, and withdrawn without payment of duty. (T. D. 19117; March 19, 1898.)

**Refined glycerin.** (See Glycerin.)

**Refined sugar.** (See Sugar.)

**Refined wool grease.** (See Wool grease.)

**Refining and smelting ores, wastage allowance.** (See Ores.)

**Reflectors, fluted, glass.** (See Glass.)

**Refrigerating plant.** (See Ship's equipment.)

**Refund of duty.** (See, also, Additional duty; Certified statements.)

None on deposits on prohibited copyrighted articles. (See Copyrighted articles.)

Refund of duty not permitted when imported goods are forfeited. (T. D. 22218; May 9, 1900.)

Refund by certified statement will not be made pending suit for additional duty against claimant. (T. D. 22336; July 10, 1900.)

Refund of duty and fines on goods from Porto Rico and Philippine Islands.—Act of March 3, 1903. (T. D. 24271; circular 26, March 6, 1903.)

**Excess of deposits—**

Refunds to importers on account of excess of deposits for unascertained or estimated duties. (T. D. 24449; circular 61, May 29, 1903.)

**Merchandise destroyed by fire while in customs custody—**

The word "custody," as applied to merchandise "not in bond" in section 2984, Revised Statutes, which is construed to mean actual custody, implies the right to exercise restraint, and this right exists when there remains something to be done, in respect of the merchandise, either by the owner or by the customs officers in the discharge of their lawful duties before the importer can dispose of the goods at his pleasure.—Conditions not evidenced by the language of a delivery permit may be annexed to such permit by matters resting in parol, or in custom, or by the terms of statutory enactments and Treasury Department regulations.—Section 2984, Revised Statutes, is in the nature of a remedial statute, and should therefore be construed liberally.—Importers should be allowed a reasonable time within which to obtain possession of their goods with proper regard to the exercise of due diligence on their part. What is a reasonable time and what constitutes due diligence are questions to be decided according to the facts in each case presented for determination.—Where certain acts were required to be performed subsequent to the lodgment of the delivery permits before the importers could remove the goods from the dock prior to a fire that resulted in the destruction thereof, no receipts having passed as acknowledgments of delivery, *held* that complete delivery to the importers was not made at the moment of time when the permits were lodged with the inspectors in charge, and it being shown that the merchandise was in actual customs custody at the time of the casualty, the importers are entitled to a refund of the duties paid thereon. (T. D. 22847; March 1, 1901.)

**Porto Rico—**

Refund of money paid under protest. (See Porto Rico, refunds.)

**Salt used in curing fish—**

Refund of duty on salt used in curing fish, due importers, withheld because applicants are indebted to the Government for penal duty on a warehouse entry covering other merchandise, such indebtedness as additional duty imposed for undervaluation not being contingent, but actual, under the provisions of section 32, act of 1897. (T. D. 18877; January 26, 1898.)

**Tea—**

No refund of duty paid on tea in warehouse on January 1, 1903, except on exportation under section 2977, Revised Statutes. (T. D. 24139; January 7, 1903.)

**Refunds on exports and drawback.**

Laws and regulations for. (T. D. 22721; circular 3, January 14, 1901.)

**Refuse, camphor.** (See Camphor.)

**Regalia.**

Free entry of regalia for institutions. (T. D. 24503; circular 73, June 18, 1903.)  
 In order that regalia may be entitled to free entry under paragraph 649, act of 1897, it is necessary that they be imported not only "for the use" of a society of the kind named in the statute, but also "by order" of such society. (T. D. 23856—G. A. 5175; July 8, 1902.)

Oxford caps not free as regalia under paragraph 649, act of 1897. (T. D. 21026—G. A. 4414; April 14, 1899.)

Regalia imported by associations established for charitable purposes not exempt from duty under paragraph 649, act of 1897. (T. D. 23143—G. A. 4953; June 24, 1901.)

**Registry and pedigree, stamping of certificates of.** (See Stamp tax.)

**Regulus.** (See Copper matte.)

**Reimportation.**

The rule as to imported articles is that they are subject to duty unless there is some provision of law exempting them. A reimportation of merchandise is, in general, to be treated as an original importation for tariff purposes.—Ten Cases of Opium (23 Fed. Cas., 840), *Gauthier v. Bell* (10 *id.*, 103), *Flagler v. Kidd* (78 Fed. Rep., 341; 24 C. C. A., 123), and *In re Rothchild*, G. A. 4527 (T. D. 21504) followed. (T. D. 22648—G. A. 4816; November 30, 1900.)

**Reimported American goods.** (See, also, Domestic goods, returned; Orange boxes; Playing cards.)

American goods which have been improved in condition or advanced in value abroad by American labor and materials dutiable on reimportation under paragraph 483, act of 1897. (T. D. 21096; May 6, 1899.)

Camera of domestic origin, with foreign lens used in its construction, free of duty on reimportation.—Domestic films exposed abroad liable to duty on reimportation. (T. D. 23060; May 18, 1901.)

Car wheels: Certificates of exportation from the United States not required in the case of reimported domestic car wheels of rolling stock employed in traffic between the United States and adjacent foreign territory\* in cases where the wheels are removed abroad because of defects which would render rolling stock unsafe for travel. Ruling not applicable to car wheels exported independently of the cars. (T. D. 23740; May 23, 1902.)

Enchings made in the United States and sent abroad to have signature attached not free on reimportation, having been advanced in value and improved in condition by process of manufacture or other means. (T. D. 18971; February 15, 1898.)

Foreign customs certificates not now required in case of reimported domestic goods.—No certificate, invoice, or shipper's declaration required when goods are valued at not over \$100, T. D. 17132 and 17231. (T. D. 21245; June 8, 1899.)

Goods of domestic origin, although repaired abroad, free of duty on reimportation under paragraph 483, act of 1897, if such repairs do not constitute an improvement over the condition in which the goods left the United States. (T. D. 22568; October 29, 1900.)

Goods upon which duty has been paid may be reimported free of duty if brought back as the result of a marine casualty. (T. D. 18938; February 8, 1898.)

Parts of sewing machines sent abroad for the purpose of having improvements placed thereon dutiable upon reimportation, although the selling price in the United States may not be enhanced. (T. D. 19049; March 5, 1898.)

Photographic films: The words "advanced in value or improved in condition," as used in paragraph 483, act of 1897, must be taken in a commercial and not

**Reimported American goods—Continued.**

in a sentimental sense, and photographic films of American manufacture taken abroad and exposed in a camera and then returned without being developed are entitled to free entry under said paragraph as articles of American manufacture returned, not advanced in value or improved in condition. (T. D. 24012—G. A. 5209; October 14, 1902.)

Porto Rican articles exported from Porto Rico after the act of April 12, 1900, took effect may be imported into the United States under paragraph 483, act of 1897. The provision in section 3 of the former act relating to internal-revenue tax applicable. (T. D. 23741; May 24, 1902.)

Proof required in case of returned goods representing shipments to Canada in foreign vessels. (T. D. 20768; March 1, 1899.)

Shipper's declaration executed before chief customs officer may be accepted in lieu of consular certification for American goods returned from Cuba, Porto Rico, and Philippine Islands. (T. D. 21824; December 8, 1899.)

Treasury regulations: Articles 335 to 337 of the general Treasury regulations of 1892, governing proof of identity of returned American goods, are not applicable to importations made under either the act of 1894 or that of 1897. Bartran's case (77 Fed. Rep., 604); *In re Bartram* (G. A. 3985). The regulations for such cases as arose prior to November 13, 1899, are to be found in Treasury Circular 37, February 28, 1896 (T. D. 16794). The essential requirements of Circular 37 considered and explained. *Gillespie v. United States* (114 Fed. Rep., 1022) followed.—"Entry," as used in various Treasury regulations for proof of identity of returned American goods, does not refer to the filing of the document called the entry with the entry clerk at the custom-house, but to the entire transaction by which the importer obtains the entrance of his goods into the body of the merchandise of the United States. *United States v. Cargo of Sugar* (3 Sawyer, 46; 25 Fed. Cas., 288); *In re Morris European and American Express Company* (G. A. 4762); *In re Puget Sound Reduction Company* (G. A. 4809) followed.—Where bond is given by an importer for the production of the documents required for proof of returned American goods, or where the giving of such bond is waived by the collector, the importer is entitled to the benefit of such proof if produced within the time allowed; and it is error for the collector to treat the goods as of foreign origin. (T. D. 23557—G. A. 5089; February 27, 1902.)

**Reimported bags.** (See Bags.)**Reimported distilled spirits in bottles.** (See, also, Whisky.)

Article 48 of regulations, series 7, No. 23, Internal-Revenue Bureau, governing the obliteration of stamps, etc., applicable only to spirits for consumption in United States. (T. D. 23048; May 13, 1901.)

**Reimported foreign goods.**

Articles of foreign origin or manufacture, upon which duty has been paid on first importation, exempt from duty on reimportation if not advanced in value or improved in condition abroad, upon production of evidence satisfactory to the collector of customs at the port of importation that duties have been properly paid. (T. D. 23923; August 7, 1902.)

Explanation of Department's ruling of August 7, 1902 (T. D. 23923). Privilege of free reimportation of foreign goods confined to personal and household effects, and not extended to merchandise. (T. D. 23951; August 26, 1902.)

**Release of cigars and cigarettes.** (See Seizure.)**Religious society, regalia for.** (See Regalia.)

**Reliquary cross.**

A reliquary cross, consisting of a metal cross, with receptacle at the intersection, carried in the hand in public processions of the Catholic Church, and specially imported in good faith for the use and upon the order of such church and not for sale, is entitled to free entry under paragraph 649, act of 1897.—G. A. 958 followed. (T. D. 22508—G. A. 4774; September 25, 1900.)

**Reliquidation.**

Absence of protest. (See Protest.)

Hawaiian entries subsequent to July 7, 1898; jurisdiction of Board of General Appraisers. (See Board of General Appraisers, jurisdiction.)

Illegal; finality of appraisement. (See Appraisement.)

Illegal; finality of Board decisions. (See Board of General Appraisers.)

Protest against; mutual mistakes of fact. (See Mistakes of fact.)

Protest against, ordered by Secretary of the Treasury. (See Protest.)

**Remission of export duty.**

Free goods from the Philippines. (See Philippine Islands.)

**Remission of fines, etc.**

Power to remit fines, penalties, and forfeitures rests solely in Secretary of the Treasury. (T. D. 22255; circular 78, May 31, 1900.)

**Renaissance braids.** (See Braids.)**Renaissance tidies.** (See Lace articles.)**Reorganization of Board of General Appraisers.** (See Board of General Appraisers.)**Repacking tea in warehouse.** (See Tea.)**Repairs.**

Machinery for, free of duty. (T. D. 22891; March 18, 1901.)

**Repairs to American vessels.**

The expenses incurred in a foreign port in repainting an American vessel, and for fittings, work of carpenters and mechanics on the same, are expenses for repair within the meaning of section 3114 of the Revised Statutes, and dutiable, as therein provided, at 50 per cent ad valorem on the cost of repairs in such foreign country. (T. D. 21670—G. A. 4575; October 12, 1899.)

When an American vessel engaged in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers of the United States is docked in a Canadian port and any repairs are made thereto, the cost of docking is dutiable as an expense incident to such repairs. (T. D. 23069; May 22, 1901.)

**Repayments to importers of excess of deposits.** (See Excess of deposits.)**Repeal of war-revenue taxation.**

Act of April 12, 1902. (T. D. 23670; circular 38, April 17, 1902.)

**Reports of customs officers to Department.**

Reports of customs officers to Department in cases referred to them should be made by means of formal letters and not by indorsements. (T. D. 24673; September 22, 1903.)

**Reptiles.**

Importation into Hawaii. (See Hawaii.)

**Requests for reappraisements.** (See Reappraisements.)**Residuum—Wool grease.**

Residuum left at bottom of wool-grease tanks, after wool grease has been drawn off, dutiable as wool grease under paragraph 279, act of 1897.—Appeal from unpublished decision of Board of General Appraisers. (T. D. 20816; March 9, 1899.)

**Resistance strips.**

Resistance strips, so called, composed of nickel alloy, nickel being the component material of chief value, in rolls 200 feet long and 2 inches wide, are dutiable at the rate of 45 per cent ad valorem under paragraph 193, act of 1897, and not dutiable under the provision of paragraph 185 of said act as "nickel alloy \* \* \* in pigs, ingots, bars, or sheets."—*Boker v. United States* (97 Fed. Rep., 205) distinguished. (T. D. 24561—G. A. 5373; July 8, 1903.)

**Resolutions of First Customs Congress.** (See Customs Congress.)**Resorcin.** (See Coal-tar preparations; Hydroquinone.)**Retort carbon.**

Retort carbon, the residuum that accumulates on the inside of gas retorts in the manufacture of gas out of bituminous coal, is dutiable as coke, under paragraph 415, act of 1897, at 20 per cent ad valorem, and not as an article composed of carbon, under paragraph 97, act of 1897, at 35 per cent ad valorem.—The enactment of the provision for articles and wares of carbon, in paragraph 97, act of 1897, does not change the rule for the classification of retort carbon, as laid down in *In re C. D. Bunker & Co.*, G. A. 3988, T. D. 18532. (T. D. 24847—G. A. 5513; December 17, 1903.)

**Retort, gas.** (See Gas retort.)**Return of protest to collector.** (See Protest, etc.)**Returned American goods.** (See Domestic goods, returned; Exportation, what constitutes, etc.; Orange boxes; Proof of American goods returned; Reimported American goods.)**Returned weights.** (See Invoice price.)**Returns of values, appraisers'.** (See Appraisers.)**Rewarehouse of imported ores.** (See Ores.)**Rhubarb root.** (See Crude drugs.)**Ribbed velvets.** (See Pile fabrics.)**Ribbon, magnesium.** (See Magnesium.)**Ribbons.****Silk** (see, also, Trimmings) —

Certain silk ribbons were found by the Board of General Appraisers to be "gauze ribbon," and dutiable as "trimmings," under paragraph 390, act of 1897, at 60 per cent ad valorem (T. D. 21113). Collectors will be governed by this decision in liquidation of entries of this particular class of ribbons, but other silk ribbons will be assessed with duty under T. D. 18277, etc. (T. D. 21247; June 12, 1899.)

The decision of the Board of United States General Appraisers, G. A. 5460 of (October 27, 1903 (T. D. 24756), [see under heading "Trimmings"] holding certain "silk ribbons" to be dutiable as "trimmings" at 60 per cent ad valorem under paragraph 390, act of 1897, is acquiesced in by the Treasury Department so far as it relates to silk ribbon actually before the Board and covered by the protests therein under consideration. Collectors and other officers of the customs are therefore directed to follow the said decision of the Board in the classification for duty of that particular class of silk ribbons. As to other classes of silk ribbons not actually involved in the said decision of the Board and not covered by any of the protests passed upon therein, collectors and other officers of the customs are directed to classify such ribbons at the rate of 50 per cent ad valorem as manufactures of silk under paragraph 391, act of 1897, following *Robinson v. United States* (121 Fed. Rep., 204), decided Feb-



**Ribbons—Continued.****Silk—Continued.**

ruary 3, 1903, provided, however, that on and after March 1, 1904, the conclusions reached by the Board of United States General Appraisers as to the classification of all silk ribbons shall be followed unless in the meantime the same shall have been overruled by the United States circuit court of appeals. (T. D. 24851; December 24, 1903.)

**Silk and cotton—**

Gauze or chiffon ribbons from about 1½ inches to 6 inches wide, woven plain or with ribbed effects or narrow stripes, of the same color as the body of the fabric, some with plain and others with fancy looped or scalloped edges or borders, made of silk and cotton, silk the component material of chief value, are dutiable at 60 per cent ad valorem under the provision for "trimmings" in paragraph 390, act of 1897. (T. D. 21113—G. A. 4433; May 4, 1899.)

**Silk and cotton woven in the gray in the piece—**

Ribbons composed of silk and cotton, silk chief value, woven in the gray or gum in the piece, in different widths indicated by the absence of filling threads and requiring only to be cut after dyeing, to separate them into individual ribbons, are dutiable at 60 per cent ad valorem under the provision for "trimmings" in paragraph 390, act of 1897. (T. D. 22561—G. A. 4736; October 22, 1900.)

**Silk trimmings—**

Silk manufactures, from one-half to three-fourths of an inch wide, in different colors, a portion of some of which is composed of both warp and weft woven plain or ribbed, the balance of the fabric consisting of weft threads only in the nature of fringe, the others being fancy, close woven throughout with scalloped or picot edges, are dutiable at 60 per cent ad valorem under the provision for "trimmings" in paragraph 390, act of 1897. (T. D. 21860—G. A. 4616; December 19, 1899.)

**Silk velvet—**

Velvet ribbons classified as pile fabrics, silk chief value, held by the court to be dutiable as a manufacture of which silk is component material of chief value, at 45 per cent ad valorem, under paragraph 302, act of 1894. (T. D. 20817; March 9, 1899.)

Velvet ribbons composed in chief value of silk were dutiable under paragraph 302, act of 1894, at 45 per cent ad valorem, as "manufactures of silk or of which silk is the component material of chief value," and not under the provision in paragraph 299 for pile fabrics.—*United States v. Calhoun* (T. D. 20817) followed. (T. D. 20991—G. A. 4409; April 6, 1899.)

**Rice-beaded curtains.** (See Beaded curtains, rice.)**Rice, broken.**

Broken rice which will not pass through the No. 12 wire sieve used by customs officers in pursuance of instructions of Treasury Department (T. D. 22680) is not entitled to entry as "rice broken which will pass through a sieve known commercially as number twelve wire sieve," under paragraph 232, act of 1897.—In view of the existence of different styles of No. 12 commercial sieves, it was proper for the Treasury Department to adopt and use the sieve mentioned in its order, which appears to be the sieve generally recognized and most commonly used in the trade.—The Government is not bound to use the sieve most favorable to importers, nor is rice which will pass through any No. 12 sieve entitled to classification at the lower rate.—*United States v. Putnam* (36 Fed. Cas., 454), *Aldrich v. Williams* (3 How., 29), *Tiffany v. United States* (103 Fed. Rep., 619), cited and followed. (T. D. 24492—G. A. 5350; June 9, 1903.)

**Rice flour.**

Ground rice in the form of a flour, known as rice flour, is dutiable at one-fourth of 1 cent per pound, under the provision for "rice flour" in paragraph 232, act of 1897, and not, even if suitable for such use, at  $1\frac{1}{2}$  cents per pound under paragraph 285 of said act as a preparation "fit for use as starch."—*Chew Hing Lung v. Wise* (20 Sup. Ct. Rep., 320); *In re Shallus* (G. A. 4661) followed. (T. D. 22229—G. A. 4709; May 10, 1900.)

**Rice-hull ashes.**

The provision in section 7, act of 1897, that any unenumerated article "shall pay the same rate of duty which is levied on the enumerated article which it most resembles," and which is "enumerated \* \* \* as chargeable with duty," does not apply to merchandise resembling articles on the free list. *In re Derby* (G. A. 1738) followed.—Rice-hull ashes are not free of duty under paragraph 485 of said act as assimilating to wood ashes, but are dutiable under section 6 as unenumerated unmanufactured articles. Note *In re Haberman Manufacturing Company*, G. A. 4303. (T. D. 23633—G. A. 5111; March 29, 1902.)

**Rice, importations into Porto Rico.** (See Porto Rico.)**Rice, seed.**

Seed rice dutiable as paddy at three-fourths of 1 cent per pound under paragraph 232, act of 1897. (T. D. 21082—G. A. 4429; April 28, 1899.)

**Rice sieve.**

The No. 12 wire sieve mentioned in paragraph 232, act of 1897, is one made of light-grade No. 27 wire or heavy-grade No. 26 wire, and has 12 meshes to the inch. (T. D. 22528; October 6, 1900.)

The sieve mentioned in paragraph 232, act of 1897, is one made of No. 24 brass wire, either Stubbs or Birmingham gauge.—T. D. 22528 modified. (T. D. 22680; December 19, 1900.)

**Rice, wild.** (See Grass seeds.)**Rickrack braids.** (See Braids.)**Riemen (traveling rolls).** (See Traveling rolls, etc.)**Rifle files.** (See Files.)**Rifles.**

Borchardt's automatic repeating pistol dutiable at 25 per cent ad valorem under paragraph 157, act of 1897. (T. D. 19626—G. A. 4208; June 30, 1898.)

**Rings, metal, for umbrellas.** (See Umbrella rings.)**Rock crystal.** (See Crystal painted intaglios.)**Rockingham earthenware.**

Plain Rockingham earthenware dutiable at 40 per cent ad valorem under paragraph 94, act of 1897. (T. D. 21320—G. A. 4460; June 22, 1899.)

**Rockland, Me.**

Subport of entry. (T. D. 19640; circular 134, July 11, 1898.)

**Rods.** (See Steel rods, polished; Wire rods.)**Roe, canned fish.** (See Fish roe, canned.)**Roentgen-ray screens.** (See Paper; Screens.)**Rollers, hollow copper.** (See Hollow copper rollers.)**Roofing tiles.** (See Tiles.)**Rope.** (See Wire rope.)**Rope chains for watch guards.** (See Jewelry.)

**Rosaries.**

Rosaries, consisting of wooden beads strung upon metal, having a cross attached and used in devotional exercises, are dutiable at 60 per cent ad valorem under paragraph 408, act of 1897, and not according to component material of chief value. (T. D. 19036—G. A. 4084; February 25, 1898.)

**Rose cuttings.**

Rose cuttings, being cuttings from manetti, imported for the purpose of being potted and repotted, and thus developing plants, are properly dutiable at the rate of 25 per cent ad valorem under the provisions of paragraph 252, act of 1897, as cuttings of manetti, etc. (T. D. 24849—G. A. 5515; December 18, 1903.)

**Rose plants.**

Polyantha stock, a variety of multiflora, dutiable at 25 per cent ad valorem under paragraph 252, act of 1897. (T. D. 20759—G. A. 4366; February 25, 1899.)

Roses dutiable at 10 per cent ad valorem under paragraph 234½, act of 1894, as "plants used for forcing under glass for cut flowers or decorative purposes." (T. D. 21909; January 15, 1900.)

Species of rose plant known as *Rosa rugosa* is dutiable at 25 per cent ad valorem as a briar rose under paragraph 252, act of 1897, and not as a rose plant budded, grafted, or grown on its own root, under said paragraph. (T. D. 21922—G. A. 4635; January 15, 1900.)

**Rosin, violin.** (See Violin rosin.)**Rosolic acid—Coal-tar dye.**

Rosolic acid, aurine, or coralline is an acid and also a coal-tar dye or color, and dutiable at 30 per cent ad valorem under paragraph 15, act of 1897. (T. D. 20802—G. A. 4374; March 3, 1899.)

**Rotten pineapples.** (See Pineapples.)**Rough marble in block.** (See Marble blocks.)**Rovings, cotton.** (See Cotton rovings.)**Royalty fees as an element of dutiable value.**

A royalty fee paid by a purchaser of tires for bicycle wheels, for the right to make and the right to sell them, is properly included as a part of the market value of such merchandise, constituting a part of the cost to the maker or vender and a factor in the selling price of the article.—*United States v. Leigh* (39 Fed. Rep., 764) followed. (T. D. 21655—G. A. 4572; October 9, 1899.)

**Rubber.**

Reclaimed rubber dutiable under paragraph 449, act of 1897.—Old scrap or refuse rubber free under paragraph 579, same act. (T. D. 21631; September 29, 1899.)

**Rubber bit covers.**

Sheets of rubber about 6 inches in length and the same in width, rolled tubular in form, used to cover the portion of the metal bit entering a horse's mouth as a protection to the latter, detachable, and ready to be further shaped to fit any bit and suitable for no other purpose, are properly dutiable at the rate of 45 per cent ad valorem as "saddlery and harness and parts of either, finished or unfinished," under the provisions of paragraph 447, act of 1897. (T. D. 24353—G. A. 5320; April 9, 1903.)

**Rubber dust.**

Rubber dust, produced by the grinding and sawing of hard-rubber articles during the process of manufacture of such articles, and fit only for remanufacture, is dutiable at 10 per cent ad valorem as waste under paragraph 463, act of

**Rubber dust**—Continued.

1897, and not as manufactures of india rubber.—*Standard Varnish Works v. United States* (59 Fed. Rep., 456) cited. (T. D. 22602—G. A. 4806; November 12, 1900.)

**Rubber tubing.**

Rubber tubing imported for use in making stems of artificial flowers dutiable as manufactures of india rubber at 30 per cent ad valorem under paragraph 460, act of 1890, or 25 per cent ad valorem under paragraph 352, act of 1894.—*United States v. Simon* (84 Fed. Rep., 154) followed. (T. D. 19769—G. A. 4217; July 21, 1898.)

**Rubies.** (See Precious stones; Reconstructed rubies.)

**Ruble, valuation of.**

Paper ruble of Russia has ceased to be a depreciated currency.—No consular certificate need accompany invoices from Russia made out in paper rubles or certified by United States consul after April 1, 1898.—Paper ruble to be estimated in liquidation of entries as declared by Director of the Mint. (T. D. 19403; May 31, 1898.)

**Rugs, cotton.** (See Cotton rugs.)

**Rugs, fur, in part of wool.** (See Fur, etc.)

**Rugs, jute.** (See Horse blankets of jute and cattle hair.)

**Rugs, partly manufactured.** (See Furs.)

**Rugs, traveling.** (See Wool traveling rugs.)

**Rugs with selvage, measurement of.**

The selvage of oriental rugs is to be included in the measurement of such articles, which are made dutiable under the provisions of paragraph 379, act of 1897, at the rate of 10 cents "per square foot," and in addition thereto 40 per cent ad valorem. (T. D. 23470—G. A. 5062; January 17, 1902.)

**Rugs, wool traveling.** (See Wool traveling rugs.)

**Rupee.** (See, also, Coins, foreign; Entry of merchandise.)

**India—**

In the liquidation of entries the value of the Indian rupee is to be estimated in the first instance at the value proclaimed by the Director of the Mint. (T. D. 22511; September 26, 1900.)

Rupee of India should be reduced to United States currency at the rate of 15 rupees to the pound sterling, or \$0.3244½. (T. D. 23242; August 19, 1901.)

**Zanzibar—**

The value of the rupee of Zanzibar to be estimated on basis of value shown by the consular certificates attached to the invoice covering contemporaneous shipments from India. (T. D. 21685; October 20, 1899.)

**Russia.****Exports to—**

The order of the Russian minister of finance directs that an additional tariff of 30 per cent be imposed upon articles included in paragraphs numbered 150, 151, 152, 153, and 161, and section 2 of paragraph 167 of the Russian tariff laws, when such articles are of American manufacture.—Agricultural machinery not included in such order. (T. D. 22867; March 13, 1901.)

**Disinfection of hides from.** (See Disinfection, etc.)

**Sardines from.** (See Fish.)

**Sugar from.** (See Sugar.)

**War vessels from.** (See Vessels.)

## S.

**Sabine Pass, Tex.**

Support of entry. (T. D. 19552; June 28, 1898.)

**Saccharine, dulcin dutiable as.** (See Dulcin.)**Saddlery.**

An antique saddle and equine trappings of mediæval origin, though no longer put to utilitarian purposes, held to be "saddlery" under paragraph 447, act of 1897, and not dutiable according to the component material of chief value of the articles. (T. D. 24498—G. A. 5356; June 15, 1903.)

Bits and dumb-jockeys dutiable as saddlery. (T. D. 19133—G. A. 4106; March 17, 1898.)

Girths, kneecaps, and rollers, made principally of leather and in part of wool, and bridle fronts, composed chiefly of leather and in part of metal, all concerned with the equipment of horses and made and used solely for that purpose, are not dutiable as articles in part of wool perforce the provisions of paragraph 391 and as beaded articles under paragraph 408, respectively, of the act of 1897, but are dutiable *eo nomine* as "saddlery and harness or parts of either," at the rate of 45 per cent ad valorem, under paragraph 447 of said act.—Flax towels and metal scissors, though used in and about the grooming or equipment of a horse, are properly dutiable as manufactures of flax and metal, respectively, under the appropriate provisions of said act. (T. D. 24354—G. A. 5321; April 9, 1903.)

Halters and whips dutiable as saddlery at 45 per cent ad valorem under paragraph 447, act of 1897. (T. D. 19486—G. A. 4180; June 11, 1898.)

Horse bandages held not to be included in the provision of paragraph 447, act of 1897, for saddlery. (T. D. 21713—G. A. 4584; October 26, 1899.)

Horse-leg bandages, so called, composed of wool, which are used for bandaging the limbs of injured horses, are not "saddlery," and therefore not dutiable as such under paragraph 447, act of 1897, but are dutiable under paragraph 366 of said act as manufactures of wool not specially provided for.—*Veil v. United States* (113 Fed. Rep., 856) followed; *In re Veil* (G. A. 4584) affirmed. (T. D. 23619—G. A. 5106; March 25, 1902.)

**Safety fuses.** (See Explosives.)**Safety pins, articles in part of.**

Ornamental devices or badges, made of metal and in part of safety pins, are not safety pins and do not fall within the provisions of paragraph 188, act of 1897. Such articles are dutiable as manufactures of metal at the rate of 45 per cent ad valorem under paragraph 193. (T. D. 24821—G. A. 5500; December 5, 1903.)

**Saffron, extract of.**

Appeal from decision of Board of General Appraisers (G. A. 4062) holding extract of saffron free under paragraph 605, act of 1894. (T. D. 18881; January 27, 1898.)

**Saginaw, Mich.**

Immediate transportation port. (T. D. 22820; circular 14, February 16, 1901.)

**Sago, crude.** (See Crude sago.)**Sago flour.**

Sago flour entitled to free entry as "sago, crude," under paragraph 652 of the free list, act of 1897. (T. D. 24076; December 4, 1902.)

Sago flour, being the crudest form in which sago is imported, and not being a preparation "fit for use as starch," within the meaning of paragraph 285, act of 1897, is exempt from duty as "sago, crude," under paragraph 652 of said act, and is not dutiable under said paragraph 285, at 1½ cents per pound, nor

**Sago flour**—Continued.

at 20 per cent ad valorem, as a nonenumerated manufactured article, under section 6.—*Littlejohn v. United States*, 119 Fed. Rep., 483. (T. D. 24203—G. A. 5271; January 29, 1903.)

Sago flour is not sago, crude, and, not being a substance fit for use as starch under the ruling in the case of *Chew Hing Lung v. Wise* (176 U. S., 156), is dutiable at 20 per cent ad valorem as an unenumerated manufactured article under section 6, act of 1897; G. A. 4606 modified.—*Tapioca flour* is free of duty under paragraph 677 of said act, G. A. 4661. (T. D. 22968—G. A. 4907; April 13, 1901.)

Sago flour dutiable as a substance fit for use as starch.—Appeal from decision of Board of General Appraisers, G. A. 4907. (T. D. 23021; May 6, 1901.)

**Sake.**

Japanese sake, a beverage made from rice by processes similar to those employed in making beer, but which in alcoholic strength, quality, general appearance, somewhat in taste, and other physical characteristics resembles wine, is dutiable by similitude at the rate imposed upon "still wines" by paragraph 296, act of 1897, and is not dutiable, either directly or by similitude, as beer or as malt extract under paragraphs 297 and 298, or as a nonenumerated manufactured article under section 6 of the act. (T. D. 24410—G. A. 5334; April 29, 1903.)

**Sale.**

Abandoned goods, sale of. (See Abandoned goods.)

Duties would not attach to material resulting from breaking up and sale in this country of a foreign-built vessel. (T. D. 21842; December 14, 1899.)

Exhibition works of art. (See Art, works of.)

Seized imported goods. (See Seizure.)

Seized cigars, cigarettes, snuff, and tobacco. (See Cigars.)

Unclaimed goods. (See Unclaimed goods, sale of.)

**Salipyrine.**

Salipyrine dutiable at 50 cents per pound under paragraph 74, act of 1890, as a medicinal preparation in which alcohol is used. (T. D. 20051; September 15, 1898.)

**Salol.** (See, also, Medicinal preparations, etc.)

Uniform classification of salol under paragraph 67, act of 1897, for "medicinal preparations \* \* \* in the preparation of which alcohol is used." (T. D. 19337; May 11, 1898. T. D. 19898—G. A. 4228; August 11, 1898.)

**Salol and chloral hydrate.** (See, also, Medicinal preparations, etc.)

Medicinal preparations salol and chloral hydrate, in the preparation of which alcohol may be, and sometimes but not necessarily is, used, are dutiable under paragraph 68, act of 1897, as "medicinal preparations in the preparation of which alcohol is not used," and not under paragraph 67, as "medicinal preparations \* \* \* in the preparation of which alcohol is used." (T. D. 22411—G. A. 4740; August 6, 1900.)

Salol and chloral hydrate, in the preparation of which alcohol is used, to be classified under paragraph 67, act of 1897, until the question raised by T. D. 22411 (G. A. 4740) is redetermined. (T. D. 22958; April 13, 1901.)

Salol and chloral hydrate held to be dutiable as "medicinal preparations \* \* \* in the preparation of which alcohol is used," under paragraph 67, act of 1897, and not as "medicinal preparations not containing alcohol or in the preparation of which alcohol is not used," under paragraph 68 of said act, or under the provision in paragraph 3 of said act for "all chemical compounds."—*In re Merck*, G. A. 4740 (T. D. 22411), overruled; *United States v. Schering* (123 Fed. Rep., 65) followed. (T. D. 24823—G. A. 5502; December 8, 1903.)

**Salt.** (See, also, Fees.)

**Bonds—**

Where the principal on a bond given on withdrawal of salt used in curing fish is also master of the vessel on which salt is so used, his affidavit and that of one other person employed on the vessel sufficient for the cancellation of the bond. (T. D. 21810; December 2, 1899.)

**Cucumbers, Chinese.** (See Chinese cucumbers.)

**In sacks—**

Sacks or bags containing salt, and made of flax, being the usual coverings of such imported merchandise, are free of duty, for the reason that the contents are subject to a specific and not an ad valorem rate of duty under paragraph 284, act of 1897.—*United States v. Leggett* (66 Fed. Rep., 300; 13 C. C. A., 448) followed. (T. D. 19131—G. A. 4104; March 17, 1898.)

Salt imported in sacks subject to duty at 12 cents per 100 pounds under paragraph 284, act of 1897. (T. D. 20408; December 12, 1898.)

**Salt used in curing fish.** (See Refund of duty.)

**Salted beans.**

Beans, salted, in wooden boxes of 91 pounds gross, held to be prepared vegetables not specially provided for under paragraph 241, act of 1897, dutiable at 40 per cent ad valorem.—*Alart v. United States* (61 Fed. Rep., 500); *Presson v. Russell* (152 U. S., 577; 14 Sup. Ct. Rep., 728), and *In re Wolff* (G. A. 1080) followed. (T. D. 21456—G. A. 4508; July 27, 1899.)

**Salted herrings in full barrels.** (See Fish.)

**Salted skins and hides, dried.** (See Calfskins and hides; Hides.)

**Salts, Epsom.** (See Epsom salts.)

**Salts, mineral.** (See Mineral salts.)

**Salts, smelling.** (See Smelling salts.)

**Samoa.** (See Tutuila.)

**Sample cigars distributed at Pan-American Exposition.**

Cigars gratuitously distributed in large quantities to the jury of awards at the Pan-American Exposition were properly assessed for duty under the provisions of paragraph 217 of the act of 1897.—Merchandise on exhibition at the exposition must be considered to have been constructively in bonded warehouse, and on withdrawal becomes subject to duty. (T. D. 23485—G. A. 5066; January 22, 1902.)

**Sample packages.**

Sample packages addressed to immediate-transportation ports are allowed to remain on the dock until after the expiration of the "general order" period, and are then sent to the sample office. (T. D. 20779; March 7, 1899.)

**Samples.** (See, also, Seed.)

Adulterated food products, drugs, and liquors. (T. D. 24500; circular 71, June 17, 1903. T. D. 24751; circular 122, October 28, 1903.)

Agriculture, Department of, seeds for. (T. D. 23777; circular 58, June 4, 1902. T. D. 24113; circular 142, December 23, 1902. T. D. 24471; circular 67, June 9, 1903.)

Certain silk samples and woolen samples, consisting of small pieces of silk goods and woolen goods of various patterns fastened together in convenient form for display, specially adapted for use in taking orders, and reported by appraiser as having no commercial value, held to be free of duty under article 345 of the

**Samples—Continued.**

Customs Regulations of 1892 and T. D. 4828.—Decision of Board of General Appraisers (G. A. 1710) applicable only to particular importations covered thereby. (T. D. 21297; June 22, 1899.)

Food products, drugs, and liquors. (T. D. 24751; circular 122, October 28, 1903.)

Food samples under act of March 3, 1903. Samples of shipments under immediate-transportation act should be taken at port of destination and not at port of arrival, unless entered for consumption at latter port. (T. D. 24649; September 4, 1903.)

Imported sugar. (See Sugar.)

Samples are dutiable when invoiced or appraised or reappraised at a valuation. (T. D. 21327—G. A. 4467; June 24, 1899.)

Samples of all kinds of spirituous liquors should be assessed for duty regardless of the quantity imported.—Bottles containing one-tenth of a quart of brandy dutiable. (T. D. 21931; January 20, 1900.)

Samples to be required in cases of entry by pro forma invoices, where bond is taken for certified invoices. (T. D. 23251; circular 87, August 24, 1901.)

Seeds for Department of Agriculture. (T. D. 23777; circular 58, June 4, 1902. T. D. 24113; circular 142, December 23, 1902.)

Steel dies used in the manufacture of buttons dutiable on report of appraiser that they possess a commercial value.—Definition of "samples" for customs purposes. (T. D. 19513; June 20, 1898.)

Tea samples. (See Tea.)

Transmission of samples to the Board of General Appraisers under circular 32, February 14, 1898. (T. D. 19466; circular 105, June 10, 1898.)

Where doubts are entertained by appraising officers as to classification, samples should be sent to collector or Board of General Appraisers; samples of bulky articles, or of clocks, watches, etc., whose quality or denomination is clear, need not be sent to Board, and should be delivered to importers; samples only of such lines of merchandise as can be readily obtained and mailed should be taken. (T. D. 19081; March 14, 1898.)

Whenever imported goods of any description, not expressly exempted from duty by law, are given a value in the invoice or entry, duty must be assessed upon such value, even though the appraiser returns the articles as of no commercial value.—*In re Smith* (G. A. 4467) followed. (T. D. 23111—G. A. 4940; June 10, 1901.)

Where articles subject to either a specific or ad valorem duty are entered on pro forma invoices as samples of no commercial value, and are returned by appraising officers as such, and collectors or other chief officers of the customs shall be satisfied, upon production of importers' private invoices or other evidence of the character mentioned in section 16, customs administrative act of June 10, 1890, that such so-called samples have a dutiable value, reappraisal should be ordered under section 13 of said act. (T. D. 23547; February 27, 1902.)

Wool samples. (T. D. 22681; circular 165, December 20, 1900.)

**Samples of lead-bearing ores.** (See Assay of lead ores.)

**Samples of tea.** (See Tea.)

**Sampling, testing, and classification of sugars.** (See Sugars.)

**San Antonio International Fair.** (See Expositions.)

**San Diego, Cal.**

Port for forwarding goods destined for British possessions. (T. D. 21772; November 18, 1899.)



**Sand, colored.**

Sand colored black by the use of organic coloring matter is free of duty under the provision in paragraph 671, act of 1897, for "sand, crude or manufactured, not otherwise provided for," and is not dutiable at 20 per cent ad valorem, under section 6, as an article manufactured in whole or *in part*. (T. D. 23319—G. A. 5006; October 17, 1901.)

**Sand, furnace.** (See Furnace sand.)**Sandalwood.**

Sandalwood, the root of the sandalwood tree, used for the purpose of producing sandalwood oil, is a drug, and is free of duty under paragraph 548 as a drug, crude and not edible.—G. A. 1086 distinguished. (T. D. 22755—G. A. 4845; January 24, 1901.)

**Sandalwood and silk fans.** (See Fans.)**Sandstone from Coronado Islands.**

Sandstone, unmanufactured or undressed, whether imported in large blocks or small pieces, dutiable at 12 cents per cubic foot under paragraph 117, act of 1897. (T. D. 22694; December 28, 1900.)

**San Juan, P. R.**

Port of entry. (T. D. 22305; circular 94, June 22, 1900.)

**Sapphire meter jewels or compass centers.**

Articles known as sapphire meter jewels or compass centers are dutiable at 35 per cent ad valorem as articles composed of a mineral substance, undecorated, not specially provided for under paragraph 97, act of 1897. (T. D. 23727; May 19, 1902.)

Sapphire compass, meter, and electrical jewels, about one-sixteenth of an inch in length and diameter, concave or cup shaped at one end and flat at the other, made of oriental or Ceylon sapphires, are properly dutiable, either directly or by similitude, as precious stones, at the rate of 10 per cent ad valorem under the provisions of paragraph 435, act of 1897. (T. D. 24577—G. A. 5382; July 16, 1903.)

**Sapphires.** (See Precious stones.)**Sardels.** (See Fish.)**Sardine boxes, keys for.**

Metal keys designed for use as openers for cans or boxes containing sardines, attached to each can, and held in place by a small piece of tin soldered to the can, free of duty as part of the ordinary coverings of the goods. (T. D. 22009; February 14, 1900.)

**Sardines.** (See Fish.)**Sauce.**

Essence of anchovies classified as. (T. D. 22176—G. A. 4703; April 19, 1900.)

**Savon d'iode.**

Savon d'iode, a French preparation for reducing obesity, inflammation, and other remedial purposes, composed of iodine and potassium in a preparation containing alcohol, is properly dutiable as a medicinal preparation containing alcohol, at the rate of 55 cents per pound (but at not less than 25 per cent ad valorem), under the provisions of paragraph 67, act of 1897, and not as a toilet preparation containing alcohol, under the provisions of paragraph 2 of said act, or otherwise. (T. D. 24216—G. A. 5277; February 6, 1903.)

**Saw bands, steel.** (See Steel for band saws.)**Sawed walnut planks.**

Sawed planks of walnut free of duty as cabinet wood under paragraphs 676 and 684, act of 1894. (T. D. 21765; November 15, 1899.)

**Saws.** (See, also, Steel for band saws.)

Butcher saws in coils not band saws, but dutiable as "other saws" under paragraph 168, act of 1897. (T. D. 20758—G. A. 4365; February 23, 1899.)

**Scale plates, decorated earthenware.** (See Earthenware scale plates, decorated.)**Scammony resin.**

Scammony resin, an article prepared from gum scammony or scammony root, and used principally in the compounding of medicinal preparations and not as a medicine, is subject to classification as a drug advanced in value or condition under paragraph 20, act of 1897, and not as a medicinal preparation in the preparation of which alcohol is used under paragraph 67, nor as a crude drug not advanced in value or condition under paragraph 548.—United States *v.* Merck, 66 Fed. Rep., 251; *In re* Dodge, G. A. 4859. (T. D. 23323—G. A. 5010; October 21, 1901.)

Scammony resin dutiable as an alcoholic medicinal preparation under paragraph 67, act of 1897.—Decision of the Board of United States General Appraisers, holding said merchandise to be a "drug advanced in value" under paragraph 20 of the same act, appealed from. (T. D. 23444; December 31, 1901.)

**Scantlings.** (See Lumber.)**Scarfs.** (See, also, Napkins, doilies, and scarfs.)

Ladies' neckwear, made of cotton net with embroidered ends, dutiable at 60 per cent ad valorem under the proviso of paragraph 339, act of 1897.—Appeal from unpublished decision of the Board of General Appraisers. (T. D. 23650; April 5, 1902.)

**Schools and academies, books for.** (See Books, private school.)**Scientific instruments.** (See Institutions, free entry of articles for; Instruments, philosophical and scientific.)**Scissors, marking of.** (See Marking of imported goods.)**Scotch hollands.** (See Cotton.)**Scouring brick.** (See Pumice stone.)**Scow.**

A scow is a "vessel" within the meaning of section 3, United States Revised Statutes, and is not dutiable under the tariff act as imported merchandise.—*The International*, 67 Fed. Rep., 783; 14 C. C. A., 639 affirming 83 Fed. Rep., 840. (T. D. 24002—G. A. 5208; October 9, 1902.)

**Scrap iron from Hawaii.**

Protest dismissed by Board of General Appraisers for want of jurisdiction; FISCHER (G. A.) dissenting. (T. D. 23560—G. A. 5092; March 1, 1902.)

**Scrap leather.** (See, also, Coney or rabbit skins.)

Scrap leather of various kinds and dimensions, imported for use as leather, dutiable as leather not specially provided for at 20 per cent ad valorem under paragraph 438, act of 1897. The provision "all leather" covers any that has not lost its identity as leather. (T. D. 20010—G. A. 4256; September 3, 1898.)

**Scrap metal.** (See Metal scraps.)**Scrap platinum.** (See Platinum scrap.)**Scrap rubber.** (See Rubber.)**Scrap steel.** (See, also, Boiler-plate shearings.)

In making steel boiler plates, the plates, after leaving the rolls, are subject to a process of shearing whereby the rough, ragged, and uneven edges are cut off, so as to leave the boiler plate true and commercially acceptable and practically serviceable. The pieces which fall off in this process are rough and irregular in size and shape, and are known in the trade as scrap steel, and are only used

**Scrap steel—Continued.**

for remanufacture by remelting or heating and welding together for making tacks and trunk iron. Such merchandise is dutiable at the rate of \$4 per ton under the provisions of paragraph 122, act of 1897, and is not dutiable at the rate of four-tenths of 1 cent per pound under paragraph 135 as steel in all forms and shapes.—*G. A. 639 and Schlesinger v. Beard* (120 U.S., 264) cited and followed. (T. D. 22673—*G. A. 4825*; December 11, 1900.)

Scrap steel, shearings from boiler plates.—Appeal from decision of Board of General Appraisers (*G. A. 4825*) directed. (T. D. 22711; January 8, 1901.)

Shearings, boiler-plate, are not dutiable as steel billets under paragraph 135, act of 1897, but are dutiable as scrap steel at the rate of \$4 per ton under paragraph 122 of said act.—*United States v. Milne* (117 Fed. Rep., 352), affirming *G. A. 4825*, cited and followed. (T. D. 23888—*G. A. 5182*; July 17, 1902.)

**Scrap tin.** (See Tin waste.)

**Scrap tobacco.** (See Tobacco.)

**Screens.****Coated paper fluorescent screens.**

Coated paper fluorescent screens, a class of articles made from coated paper mounted on wooden frames, with cotton backing, being in chief value of paper, are dutiable at 35 per cent ad valorem under paragraph 407, act of 1897.—An article composed in chief value of surface-coated paper is dutiable as a manufacture of paper unless otherwise specially provided for, and even though the coating of the paper be of more value than the basic paper itself, nevertheless the surface-coated paper must be considered as the component element and not the chemical which is used to coat the paper. (T. D. 24425—*G. A. 5337*; May 7, 1903.)

**Painted.** (See Reciprocity, France.)

**Roentgen-ray** (see, also, Paper)—

Screens composed of cotton, paper, and wood dutiable as embroidered articles at 60 per cent ad valorem under act of 1890.—Protest of importers invalid, as claim was not made that paper was chief value of article, as determined by appraiser on subsequent examination. (T. D. 18795; January 12, 1898.)

**Screw boss.** (See Equipment of steamships.)

**Scruff.** (See Tin dross.)

**Sculptor's affidavit.** (See Statuary, sculptor's affidavit.)

**Sculptors' declarations.** (See Declarations.)

**Sculpture.**

Reproduction of original work. (See Statuary.)

**Scutching tow.**

Scutching tow, produced in the process of scutching or hackling flax, which is largely used in the manufacture of coarse yarns, twine, rope, and coarse cloth, although chiefly used for paper stock, is dutiable as tow of flax at \$20 per ton, under paragraph 326, act of 1897, and is not free under paragraph 632 as "paper stock \* \* \* fit only to be converted into paper." (T. D. 20424—*G. A. 4316*; December 10, 1898.)

**Sea grass.**

Provision for sea moss is more specific than for seaweed. (T. D. 21626—*G. A. 4561*; September 22, 1899.)

Sea moss or sea grass, which is used in the manufacture of mattresses and for upholstery purposes, etc., is not dutiable under the provisions of paragraph 81, act of 1897, as sea moss, but is exempt from duty under the provisions of paragraph 617.—*In re Myers* (123 Fed. Rep., 952) followed; *G. A. 4561* (T. D. 21626) reversed. (T. D. 24788—*G. A. 5480*; November 16, 1903.)

**Sea grass—Continued.**

The plant known as *Zostera marina*, or eel grass, eel wrack, sea grass, etc., used as a packing and upholstery material, free of duty under paragraph 566, act of 1897, for "all other textile grasses or fibrous vegetable substances, not dressed or manufactured in any manner." (T. D. 21015; April 18, 1899.)

**Seal waste.**

Authentication of invoices of seal waste not in pieces large enough to be joined together and utilized as dress furs. (T. D. 20282; November 2, 1898.)

Seal waste composed of small clippings not large enough to be joined together and utilized as dress furs, resulting from ordinary manufacture, not prohibited importation under act of 1897, and may be admitted to entry. (T. D. 19048; March 5, 1898.)

**Seals.**

Invoices certified by acting consular agents to be accepted when accompanied by seals. (T. D. 22737; January 18, 1901.)

**Sealskin furs, raw.** (See Appraisement, furs.)**Sealskin garments.** (See, also, Personal effects.)

Affidavit of persons from Canada, temporarily visiting the United States, wearing sealskin garments, may be taken before a notary public at the frontier port of arrival. (T. D. 21744; November 9, 1899.)

Certificates for sealskin garments under Department's circular of December 30, 1897, may be issued at port where journey of passenger going abroad commences. (T. D. 18939; February 9, 1898.)

Certificates given by officers of the customs as to sealskin garments taken out of the United States by tourists must be satisfactory to collector, but in no prescribed form. (T. D. 18955; February 11, 1898.)

Certificates, issuance of, for tourists taking sealskin garments abroad where garments came into their possession after December 29, 1897. (T. D. 21512; August 19, 1899.)

Entry and delivery of garments trimmed with sealskin fur under the act of December 29, 1897. (T. D. 23393; December 7, 1901.)

Entry of sealskin garments brought by passengers from over the sea.—Form of affidavits. (T. D. 21847; December 18, 1899.)

Entry of sealskin garments as personal effects under act of 1897. (T. D. 24349; circular 46, April 11, 1903.)

Fees not to be charged for certificates of ownership of sealskin garments taken abroad. (T. D. 18921; February 3, 1898.)

Importation of sealskin garments; regulations. (T. D. 21774; circular 139, November 21, 1899.)

Prohibited sealskin garments not to be destroyed before submission of case to Department.—Tourists arriving from abroad with sealskin garments may file affidavit with collector and secure delivery of garments.—Specific provisions of paragraph 697, act of 1897, not repealed by general provisions of sealing act of December 29, 1897.—No prohibited sealskin garment can be admitted by virtue of the provision for free entry of personal effects. (T. D. 21832; December 12, 1899.)

Sealskin garments in possession of passengers, owned by them before passage of act of December 29, 1897, admitted on presentation of evidence of such ownership. (T. D. 18807; January 14, 1898. T. D. 18886; January 28, 1898.)

Sealskin garments may be brought into the United States on the Canadian frontier on filing of an affidavit showing temporary stay. (T. D. 21699; October 26, 1899.)

Sealskin garments, property of passengers arriving in the United States, may be imported under transit regulations. (T. D. 20767; March 1, 1899.)

**Sealskin garments—Continued.**

Sealskin garments of foreign origin taken abroad by residents of the United States and made into other garments abroad not entitled to free entry under proviso of paragraph 697, act of 1897, as identity has been changed. (T. D. 21250; June 12, 1899.)

**Sealskins.**

Certain sealskins taken by Indians in Alaskan waters, purchased in Portland, Oreg., and shipped to a dyer in London, liable to seizure on importation into the United States, under the act of December 29, 1897. (T. D. 19166; March 31, 1898.)

Fur-seal skins taken by Indians dwelling on the west coast of Vancouver Island, British Columbia, in boats or vessels in the North Pacific Ocean, subject to the prohibition created by the act of December 29, 1897. (T. D. 22824; February 18, 1901.)

Fur-seal skins captured in the Sea of Japan, and garments made therefrom, importation of, prohibited under act of December 29, 1897. (T. D. 24141; January 8, 1903.)

Sealskins prohibited importation may be forwarded in transit through the United States for shipment abroad. (T. D. 22793; February 7, 1901.)

Split sealskins tanned, but not finished, dutiable at 20 per cent ad valorem under paragraph 438, act of 1897. (T. D. 20042—G. A. 4264; September 9, 1898.)

**Seattle, Wash.**

Port for forwarding goods destined for British possessions. (T. D. 21829; December 11, 1899.)

Privileges of section 1, act of June 10, 1880, extended to. (T. D. 23845; circular 81, July 7, 1902.)

**Sea moss.** (See Sea grass.)**Sea otter.**

Killing of, in Alaskan waters. (T. D. 24179; January 22, 1903.)

**Sea stores.** (See, also, Coal; Ship's stores.)

Cigars listed or manifested as "ship stores" are not to be so treated by customs officers, but as "sea stores."—The decision of the collector, in conjunction with the naval officer, where there is one, as to excessive sea stores, is not reviewable by the courts or Board of General Appraisers.—The statute (sec. 2976, Rev. Stat.) requires payment of duties on any excess of sea stores found to exist and does not authorize the excess to be sealed up until the clearance of the vessel. (T. D. 24340; April 8, 1903.)

In cases of withdrawals of ship's supplies from bonded manufacturing warehouse for transportation to another port for lading, the permit must declare name of vessel and quantities. (T. D. 18922; February 3, 1898.)

Sea stores landed for consumption from a foreign vessel arriving at her port of destination in the United States, and subsequently condemned as unseaworthy by reason of damages sustained in the waters of the United States, held to be dutiable.—The words "materials and equipments," contained in article 912 of the Customs Regulations of 1892, construed to cover only ship's tackle, apparel, etc.—Liquors regarded as a part of a vessel's sea stores when not in excess of quantities specified in circular 155, T. D. 18379. (T. D. 19181; April 4, 1898.)

Wrecked vessel: Where a foreign vessel which has sustained damage in the waters of the United States by grounding subsequently arrives safely at her port of destination in the United States with her cargo on board, and is afterwards condemned as unseaworthy by reason of such damage, such vessel can not be regarded as "wrecked" within the meaning of article 368 of the Customs Regulations of 1892, so as to entitle such vessel's ship stores to free entry. (T. D. 19220; April 12, 1898.)

**Sea stores**—Continued.

Coal used as ballast is not a part of the sea stores of a vessel within the meaning of sections 2796 and 2797 of the Revised Statutes.—The determination of what constitutes excessive sea stores rests entirely within the judgment of the collector, in conjunction with the naval officer where there is one. His decision is not reviewable by the courts or the Board of Classification.—The transshipment of coal from a vessel lying in port to a barge, and thence to another vessel, is an “unloading” of such coal sufficient to exclude it from the provisions of paragraph 523 of the free list of the act of 1897 and render it dutiable as imported merchandise. (T. D. 21324—G. A. 4464; June 23, 1899.)

Excessive sea stores: No authority of law for exemption of excessive sea stores from assessment of duty. (T. D. 22012; February 15, 1900.)

Ship stores distinguished from sea stores. (T. D. 22433—G. A. 4746; August 9, 1900.)

**Sea water, allowances for unusual absorption.** (See Allowances, etc.)**Seaweed, dried.**

Seaweed dried in the sun, even though it may be used as food, is not dutiable as “vegetables, prepared or preserved” (par. 241, act of 1897), or as “vegetables in their natural state” (par. 257), but is exempt from duty under the provision for “seaweeds, \* \* \* crude or unmanufactured,” in paragraph 617.—*Frazee v. Moffitt* (20 Blatch., 267); *United States v. Richard* (99 Fed. Rep., 262); *United States v. Merck* (66 Fed. Rep., 251) followed. (T. D. 24151—G. A. 5253; January 12, 1903.)

**Secondhand jute flour bags.** (See Bags.)**Secretary of the Treasury.**

Authority of, in sugar-bounty cases. (See Sugar, Russian.)

Correspondence directly with. (T. D. 24835; circular 134, December 16, 1903.)

Jurisdiction of. (See Jurisdiction.)

Protests against reliquidation ordered by. (See Protests.)

**Seed.** (See, also, Date seed; Dill seed; Flower seed; Poppy seed; Riceseed; Samples.)

Samples of seeds for Department of Agriculture. (T. D. 23777; circular 58, June 4, 1902. T. D. 24113; circular 142, December 23, 1902. T. D. 24471; circular 67, June 9, 1903.)

The seed of the sand or winter vetch (*Vicia villosa*) is an agricultural seed, dutiable at 30 per cent ad valorem under paragraph 254, act of 1897, as seed not specially provided for in said act, and is not entitled to free entry under paragraph 656 of said act as “grass seeds,” not being known as such either popularly or commercially. (T. D. 21762—G. A. 4602; November 14, 1899.)

The seed of *Phalaris arundinacea* is free of duty under paragraph 656, act of 1897, as “grass seeds.” The seeds of giant spurry and winter vetches are not “grass seeds” within the meaning of paragraph 656, act of 1897, but are dutiable under paragraph 254 of said act, covering “seeds of all kinds not specially provided for.”—*In re Nungesser*, G. A. 4602 (T. D. 21672), followed; *In re Nungesser*, G. A. 2597 (T. D. 15020), distinguished. (T. D. 24676—G. A. 5422; September 18, 1903.)

**Seed, canary.**

Canary seed exempt from duty under paragraph 656, act of 1897, as grass seed. (T. D. 20517—G. A. 4328; January 6, 1899.)

Canary seed not free as grass seed, but dutiable as “seeds not specially provided for” at 30 per cent ad valorem under paragraph 254, act of 1897.—Appeal from decision of Board of General Appraisers, G. A. 4328. (T. D. 20622; January 27, 1899.)

**Seedling orange trees.**

Seedling orange trees of mandarin variety held to be free of duty under paragraph 560, act of 1897, as tropical fruit plants imported for purpose of propagation or cultivation. (T. D. 20009—G. A. 4255; September 2, 1898.)

**Seedlings, evergreen.**

There is no uniform and general commercial usage which changes the designation of a seedling which has been transplanted from that of a seedling to that of a tree. A seedling is germinated from the seed, as distinguished from a plant propagated from a stock or cutting, irrespective of whether or not it has been transplanted. Evergreen seedlings are properly dutiable at the rate of \$1 per thousand and 15 per cent ad valorem under the provisions of paragraph 252, act of 1897. (T. D. 24305—G. A. 5305; March 21, 1903.)

**Seized and forfeited spirits, tax on.** (See Tax on spirits, etc.)

**Seized and unclaimed goods, duty on.** (See Duty.)

**Seized articles.**

How penalty shall be covered into the Treasury. (T. D. 23138; June 25, 1901.)

**Seized drugs.** (See Drugs.)

**Seized goods, appraisement of.** (See Appraisement.)

**Seized goods, jurisdiction of Board of General Appraisers.** (See Board of General Appraisers, jurisdiction.)

**Seizor and detector's claims.** (See Detectors and seizers, etc.; Seizure.)

**Seizure.** (See, also, Books by mail; Cigars; Forfeiture; Reappraisement; Whisky.)

An acquittal on a criminal charge under sections 2865 and 3082, Revised Statutes, is not a bar to proceedings *in rem* under sections 2802 and 3061, Revised Statutes.—The burden of proof in proceedings under section 9 of the seal act of December 29, 1897, rests and remains upon the claimant. (T. D. 22226; May 15, 1900.)

Applications in cases involving seizure or liability to seizure under section 32, act of 1897, should be referred to the Department for consideration, whether manifest clerical error does or does not appear.—Collectors may refrain from making seizure pending consideration of application for relief. (T. D. 22974; April 19, 1901.)

Appraised value of merchandise seized for violation of section 7, as amended by section 32, act of 1897: The appraised value of merchandise seized for violation of section 7, as amended by section 32, act of 1897, is the foreign dutiable value provided for in section 10, act of June 10, 1890, in addition to which is to be exacted and treated as duty the regular duty and 50 per cent additional duty prescribed by section 7 as amended, as a condition precedent to the release of the merchandise on payment of the appraised value under section 3081, Revised Statutes.—Section 13, act of June 10, 1890, and not section 3074, Revised Statutes, prescribes the proper method of appraisement of merchandise seized for violation of section 7, as amended by section 32, act of 1897. (T. D. 23726; May 17, 1902.)

Articles imported in violation of trade-mark law not subject to seizure. (T. D. 19265; April 21, 1898.)

Conditions of release of, etc.: Duties do not accrue on goods specifically and absolutely prohibited.—Cigars imported in quantities of less than 3,000 in a single package may be released by the Secretary of the Treasury on terms after proper proceedings have been instituted and before forfeiture has been adjudged.—Duties, as such, do not accrue on smuggled or unentered goods; collections in such cases to be treated as "fines."—Smuggled or unentered goods seized should be appraised in accordance with section 3074, Revised

**Seizure—Continued.**

Statutes.—Practice with regard to goods seized subsequent to entry is not changed. (T. D. 24254; February 25, 1903.)

Detector and seizer's claim shall bear certificate of collector of customs that there is no original informer in the case. (T. D. 20015; September 10, 1898.)

Duty accrues upon the importation of foreign dutiable goods and should be exacted, notwithstanding the seizure, forfeiture, and sale of the goods for violation of the revenue laws. (T. D. 23606; March 20, 1902.)

Mail packages from Mexico and Canada (except those sealed and prohibited) are not subject to seizure. (T. D. 22734; January 17, 1901.)

Merchandise (live plants) seized under section 32, act of 1897, may be released upon payment of appraised value, viz, foreign value, with duty added, if it is clear that a greater sum could not be realized at public sale under a decree of forfeiture, T. D. 11774. (T. D. 20330; November 16, 1898.)

Obscene articles: The question whether articles are prohibited from importation as obscene under section 16, act of 1897, is one to be determined by the collector.—Obscenity defined. (T. D. 23651; April 5, 1902.)

Reimported teas can not be released after seizure. (T. D. 19322; May 7, 1898.)

Release of cigars and cigarettes: Applications for release of seized cigars and cigarettes, valued at not over \$500, will be disposed of by the Department after seizure and before forfeiture is adjudged.—The initiatory action of the collector, under sections 3074 and 3075, Revised Statutes, constitutes the "proper proceedings to forfeit," referred to in T. D. 24254 of February 25, 1903.—Cases involving fines equal to duties not exceeding \$25 may be disposed of under article 1485, Customs Regulations of 1899. (T. D. 24307; March 25, 1903.)

Seized and forfeited articles manufactured wholly or in part of fur and not prohibited importation under the fur-seal act approved December 29, 1897, should be disposed of without delay in accordance with the regulations. (T. D. 23516; February 11, 1902.)

When goods, wares, and merchandise seized for violation of the customs revenue laws are released on payment of a fine equal to duty, no further collection is to be made.—In cases of release on payment of the appraised value or forfeiture of goods, wares, and merchandise seized for violation of sections 2804, as amended, 2809, 3061, and 3082, Revised Statutes, duty is also to be paid.—The "penalty equal to the value" imposed upon masters of vessels for violation of section 2809, Revised Statutes, is the home value, namely, foreign value and duty, of the goods, wares, or merchandise not manifested, and duty is not to be collected in addition thereto.—Moneys collected as duties in seizure cases are to be accounted for as duties. (T. D. 23819; June 23, 1902.)

Where duty involved in seizure cases under section 32, act of 1897, is less than \$25, collectors are authorized, if no fraud is apparent, to release on payment of appraised value, viz, foreign value with duty added. (T. D. 18790; January 11, 1898.)

**Sellers' commissions.** (See Commissions.)

**Selvalge of rugs.**

Selvalge of oriental rugs should be included in the measurement to ascertain dimensions. (T. D. 23470—G. A. 5062; January 17, 1902.)

**Sensitized paper cuttings.** (See Paper.)

**Separation of goods dutiable at different rates.**

Where goods differing in statutory particulars are indiscriminately mixed, it is the duty of the importer and not of the collector to so separate and identify them that it can be determined what portions are dutiable at the different



**Separation of goods dutiable at different rates—Continued.**

rates applicable. *United States v. Brewer* (92 Fed. Rep., 343) followed.—Where the importer fails to separate and identify his goods, his protest covering such mixed articles will be overruled as not supported by evidence identifying the merchandise the subject thereof. (T. D. 23717—G. A. 5133; April 25, 1902.)

**Sesame pulp and sesame seed.**

A preparation made by cooking sesame seed from which the oil has not been extracted and intended to be made into sweetmeat, but not yet finished, is not free of duty as sesame oil under paragraph 626, act of 1897; and sesame seed, although removed from its shell, is dutiable under paragraph 254, act of 1897, as an oil seed, and is not dutiable under section 6.—G. A. 2085 and G. A. 4093 distinguished. (T. D. 22435—G. A. 4748; August 9, 1900.)

**Sewer pipe.**

Sewer pipe is subject to duty at 35 per cent ad valorem under paragraph 97, act of 1897. (T. D. 23765; June 2, 1902.)

**Sewing machines.** (See Reimported American goods.)**Shaddocks.**

Ruling as to abandonment of oranges under section 23, act of June 10, 1890, applicable to shaddocks. (T. D. 21891; December 30, 1899.)

**Shaving or dressing mirrors.** (See Mirrors.)**Shaving paper, wood.** (See Wood shaving paper.)**Shavings, steel, etc.** (See Steel shavings; Scrap steel.)**Shawls.** (See Angora goat hair, etc.; Wearing apparel.)**Shearings.** (See Boiler-plate shearings.)**Sheathing felt.**

Sheathing felt, not adhesive, is not entitled to free entry under paragraph 553, act of 1897. While adhesive ship-sheathing felt is entitled to free entry irrespective of its actual use, sheathing felt not adhesive, admittedly imported for roofing, is dutiable at the rate of 10 per cent ad valorem under paragraph 394.—*United States v. Nichols* (46 Fed. Rep., 359) and G. A. 110 cited and distinguished. (T. D. 22448—G. A. 4752; August 17, 1900.)

**Sheathing, worn-out metal.** (See Ship's material.)**Sheaves of wheat, sun-bleached.** (See Natural flowers; Wheat and straw, etc.)**Sheep and cattle, Canadian, for export.** (See Canadian animals for export.)**Sheep dip.**

A compound composed of dead or creosote oil from coal tar in combination with an alkali, which is soluble in water and may be readily diluted, and which is used chiefly as a disinfectant, also as sheep dip, is not exempt from duty under the provision for "dead or creosote oil" in paragraph 524, act of 1897, nor as "sheep dip" in paragraph 657, nor as "carbolic acid" in paragraph 464 of said act, but dutiable at 20 per cent ad valorem as a preparation of coal tar. (T. D. 20804—G. A. 4376; March 3, 1899.)

Sheep dip, so called, made from cresol or cresylic acid, dead oil of coal tar, caustic soda, oleate of potash, and other substances combined with water, is not free of duty under paragraph 657, act of 1897, being extensively used as a disinfectant, deodorizer, and antiseptic, and also as a medicinal preparation in healing or curing wounds, sores, diseases of the human and animal body, and for other purposes. (T. D. 19228—G. A. 4124; April 11, 1898.)

Sheep dip, coal-tar, dutiable as a chemical compound under paragraph 3, act of 1897, at 25 per cent ad valorem; tobacco sheep dip dutiable at 20 per cent ad

**Sheep dip—Continued.**

valorem as an unenumerated manufactured article under section 6, act of 1897; sheep dip composed of sulphide of arsenic free under paragraphs 479 and 657, act of 1897. (T. D. 19467; June 10, 1898.)

Sheep dip: A dry yellow powder, imported in cases of 85 pounds each, valued at 30 shillings sterling per case, and composed of sulphur, arsenic, and soda, and intended expressly and exclusively to be used as sheep dip, and not susceptible of use for other purposes, is exempt from duty under paragraph 657, act of 1897.—A dark-brown fluid with a tarry odor, imported in drums of 5 gallons each, and composed of potash and fatty anhydrides, and tar acids of dead oil—or potash soap and creosote oil—which, being used to some extent in the treatment of sheep for certain diseases, is included in the class of nonpoisonous dips, but is susceptible of use, and is extensively used as a disinfectant, antiseptic, and for other medicinal purposes generally, therefore is not exempt from duty under paragraph 657, act of 1897. (T. D. 22575—G. A. 4790; October 23, 1900.)

Sheep dip: A chemical compound and medicinal preparation, composed of dead or creosote oil and an alkali, which is soluble in water, is described variously as "sheep dip," "soluble creosote," etc., and is chiefly used as a germicide, disinfectant, antiseptic, and for similar purposes in bathing sheep and other animals to destroy parasites or micro-organisms, bacterial germs, etc., and to prevent and cure scab, foot rot, and other diseases by external and internal application, was held to be dutiable at 20 per cent ad valorem under paragraph 15, act of 1897. *Schoellkopf v. United States* (124 Fed. Rep., 89) followed.==  
SOMERVILLE, General Appraiser (concurring), *holds* that the protests are properly overruled on the authority of the *Schoellkopf* case, but *dissents* from the statement that soluble creosote is a medicinal preparation, citing numerous authorities. (T. D. 23139—G. A. 4949; June 19, 1901.)

Sheep dip: A yellow substance with a pronounced sulphur odor and about the consistency of ordinary butter, which is described in the invoice and on the labels of the package in which it is contained as "Hayward's paste sheep dip" and as "Hayward's sulphur paste dip," which the chemist reports to be composed variously of sulphur phenol acids, arsenious oxide, sodium arsenite, and arseniate, arsenious sulphide and sodium chloride, and is expressly intended for use as a sheep dip, and is not fit for other commercial purposes, is exempt from duty under the provisions of paragraph 657, act of 1897. (T. D. 23285—G. A. 4996; September 24, 1901.)

**Sheep for breeding purposes.**

"American Southdown Breeders' Association" substituted for "American Southdown Association" in the list of publishers of American sheep books of record in Department circular of March 7, 1903, T. D. 24276. (T. D. 24341; April 9, 1903.)

Flock book of Continental Dorset Club added to list of American books from which certificates of pedigree of sheep may issue. (T. D. 19359; May 18, 1898.)

Free entry of sheep for breeding purposes denied when unaccompanied by pedigree certificates embracing at least two generations of ancestors. (T. D. 20112; October 1, 1898.)

**Sheepskins.** (See, also, Mocha sheepskins; Raw skins; Skins for morocco; Wool.)

Sheepskins with the wool on, taken from American sheep slaughtered abroad, not entitled to free entry under paragraph 483, act of 1897, as the process of stripping the skins from the sheep with the wool on increases their value or improves their condition for certain purposes, and they are not the article exported. (T. D. 20109; September 30, 1898.)

**Sheepskins—Continued.**

Sheepskins, shearling, imported from Sydney, Australia, from which the wool has been sheared as nearly as practicable or customary with skins of that kind, so as to reduce the length of the wool left on the skins to not more than one-fourth of an inch, and to a quantity practically of little or no value commercially, are not dutiable under paragraph 360, act of 1897, but are free of duty under paragraph 664 of said act as "skins of all kinds, raw (except sheepskins with the wool on)." The Secretary of the Treasury being expressly authorized by paragraph 360 of said act to prescribe rules for ascertaining the quantity and value of wool on such skins, all reasonable rules and regulations, not inconsistent with law, which are adopted by the Department to carry into effect said paragraph are to be regarded as having the force of statutory regulations. (T. D. 20244—G. A. 4300; October 25, 1898.)

Sheepskins imported with the wool on: Duty should be assessed on the wool under paragraph 360, and the skins stripped of wool passed free of duty under paragraph 664, act of 1897, as "skins of all kinds, raw." (T. D. 20303; November 10, 1898.)

Sheepskins, pickled or salted, free of duty under paragraph 664, act of 1897, as skins, raw.—No appeal from G. A. 4388. (T. D. 20900; March 23, 1899.)

**Sheet iron.**

Sheet iron valued at more than 3 cents per pound is subject to duty at 45 per cent ad valorem under paragraph 193 and to the additional duties of two-tenths of 1 cent per pound, provided in paragraphs 132 and 133, respectively, according to whether the article is cold rolled, smoothed only, not polished, or whether it is galvanized, or both.—T. D. 22929 and T. D. 23333 cited and followed. (T. D. 23662; April 11, 1902.)

**Sheet music.** (See Music.)**Sheet steel in strips.** (See Card teeth and sheet steel in strips.)**Sheets and pillowcases.** (See Flax articles.)**Sheets of composition metal.**

Sheets of composition metal of uniform size, copper chief value, free of duty under paragraph 452, act of 1894, as composition metal of which copper is component material of chief value. (T. D. 21994; February 9, 1900.)

Thin sheets of metal, 33½ inches long and 8½ inches wide, composed of Dutch metal, an alloy consisting of copper and zinc, copper chief value, are free of duty under paragraph 533, act of 1897, as "composition metal of which copper is a component of chief value."—*Grempier v. United States* (107 Fed. Rep., 687; 46 C. C. A., 557) followed. (T. D. 23282—G. A. 4993; September 20, 1901.)

**Sheets of galvanized iron.** (See Galvanized iron or steel, corrugated.)**Shell boxes.**

Shell boxes, so called, dutiable as fancy paper boxes under paragraph 405, act of 1897, at 45 per cent ad valorem. (T. D. 19657—G. A. 4212; July 7, 1898.)

Shell boxes dutiable as fancy boxes at 45 per cent ad valorem under paragraph 405, act of 1897.—Crucifix made of wood and paper and decorated with shells, a niche or altar composed of paper and shells, and pictures in frames made of paper and shells, dutiable as manufactures of paper at 35 per cent ad valorem under paragraph 407, act of 1897. (T. D. 20041—G. A. 4263; September 9, 1898.)

**Shellfish.** (See Cuttlefish.)**Shells in their natural state.**

Shells that are in their natural state, except so far as they may have been advanced in value or condition by being cleansed from offensive and extraneous matter by chemical baths, are free of duty under the provision in para-

**Shells in their natural state**—Continued.

graph 635, act of 1897, for "shells not \* \* \* manufactured, or advanced in value from the natural state;" but shells that, in addition to the cleansing processes, have also been polished or ground are dutiable as "shells \* \* \* manufactured," under the provision in paragraph 450 of said act for "shells engraved, cut, ornamented, or otherwise manufactured."—*Schoenemann v. United States* (119 Fed. Rep., 584) followed; *In re Schoenemann*, G. A. 4294 (T. D. 20210), reversed. (T. D. 24720—G. A. 5442; October 9, 1903.)

**Shells not in their natural state.**

Shells having been subjected to a cleansing process by being placed in chloride of lime to remove the animal matter and offensive smell, the value thereby being increased about 10 per cent, *Held* that, even if it be admitted that the shells had undergone no process of manufacture, they were properly classified by the collector under the last clause of paragraph 450, act of 1897, as "shells engraved, cut, ornamented, or otherwise manufactured," by the application of the similitude clause of section 7 of said act. It is not necessary for the collector to expressly invoke the similitude clause, it being sufficient if his classification is justified under the rules laid down by the courts. (T. D. 20210—G. A. 4294; October 13, 1898.)

**Shells of exploded cartridges.** (See Metal scraps.)**Shells, ostrich eggs.** (See Ostrich eggs, shells of.)**Shingles.**

Duty can only be collected on the quantity of shingles or other merchandise actually imported, regardless of the invoice quantity or any trade custom. (T. D. 23079; May 29, 1901.)

**Shipment of free goods from Mexico to Europe through United States.**

Free goods can not be shipped in transit under bond, but must be entered for consumption at port of entry, accompanied by a duly certified invoice, or a bond given for the production thereof, as required by act of June 10, 1890.—T. D. 17365 and T. D. 17366 overruled; T. D. 21412 sustained. (T. D. 21532; August 26, 1899.)

**Shipments, consolidation of.**

All merchandise arriving on the same date and train or other conveyance consigned to one party, but destined for two or more places in Canada, may be included in one entry and bond for transportation and exportation to Canada via a common port. (T. D. 21273; June 17, 1899.)

**Shipments in transit.** (See Entry of merchandise; Transit.)**Shipments, separate.**

Consular invoices not required on. (T. D. 23145; June 26, 1901.)

**Shipments to Porto Rico.** (See Porto Rico.)**Ship's chronometer, free entry of.**

A foreign chronometer loaned for use on a vessel making a foreign voyage not dutiable on return, as, not being landed abroad, the transaction was not an exportation and reimportation within the meaning of the tariff law and article 909 of the Customs Regulations of 1892. (T. D. 19437; June 7, 1898.)

**Ship's equipment.**

Bags, reimported, not part of ship's equipment. (See Bags, reimported.)

Extra shaft. (See Equipment of steamship.)

It is doubtful whether a refrigerating plant can properly be deemed part of a ship's "equipment," when it is not shown to be the property of the owners of the vessel.—Section 17, act of March 3, 1897, must be confined to vessels of the

**Ship's equipment**—Continued.

same owner, detained in a port of the United States.—There seems to be no provisions of law admitting to free entry articles of ship's equipment, imported for a foreign-built vessel, sailing under a foreign register. (T. D. 22450—G. A. 4754; August 20, 1900.)

Tube cleaners held to be articles of the equipment of a ship, and can not be withdrawn from bond free of duty under section 14, act of 1897, as ship supplies. (T. D. 23237; August 15, 1901.)

**Ship's materials**—Coastwise voyage of ship in foreign trade.

Materials admitted to free entry under section 7 or 12, act of 1894 or 1897, respectively, for use in the construction or equipment of a vessel employed in the foreign trade, do not become dutiable when such vessel makes a coastwise voyage of more than two months' duration after the materials exempted had become worn out, or had ceased to be serviceable or useful for the purpose for which they were used.—Where it is shown that the life of imported metal sheathing on a vessel and its effectiveness do not continue longer than from two and one-half to three years, duties will not accrue on such sheathing which has been in use for more than four years at the time the vessel undertakes a coastwise voyage, notwithstanding the owner has allowed it to remain on the vessel.—*In re Spreckels & Bros. Co.*, 104 Fed. Rep., 879 (reversing *In re Spreckels & Bros. Co.*, G. A. 3694), followed. (T. D. 22986—G. A. 4914; April 22, 1901.)

**Ship's stores.** (See, also, Sea stores.)

There is a distinction between the "ship stores" of a vessel and her "sea stores."

The former consist of articles which make up part of the body or equipment of the ship—her tackle, apparel, or furniture, such as anchors, cables, spars, and cordage, being necessary for her navigation. Sea stores consist of the provisions taken on board for use of the passengers and crew, intended for their health and sustenance. *United States v. Coils of Cordage* (Baldwin's Rep., 502), 28 Fed. Cases, 276, and (Gilpin's Rep., 299) 28 Fed. Cases, 290, followed.—Coal placed on a ship for use in navigation is in no sense "ship stores."

Whether a vessel which has been damaged by fire and beached, so as to require extensive repairs, is to be deemed a "wrecked" vessel or merely stranded, *quare?* (T. D. 22433—G. A. 4746; August 9, 1900.)

**Ship's supplies.** (See Sea stores.)**Ship's timber and planking.**

Ship timber and ship planking, planed or dressed on four sides, free of duty under paragraph 699, act of 1897, and T. D. 8564. (T. D. 22342; July 11, 1900.)

**Shirred goods.** (See Silk pleated or shirred goods.)**Shirtings and vestings, cotton.** (See Cotton, etc.)**Shoddy or waste.**

Waste or the refuse of shoddy used in woolen manufactures, imported for use in the manufacture of a fertilizer, is not entitled to free entry under paragraph 569, act of 1897, but is dutiable under paragraph 362 of said act. (T. D. 24517; June 24, 1903.)

**Shoe and corset lace.** (See Laces, shoe and corset.)**Shoe-lace braids.** (See Cotton, braids.)**Shoe polish**—Blacking.

"White cream," so called, packed in small stone jars, designed for polishing patent-leather boots and shoes, dutiable at 25 per cent ad valorem under paragraph 7, act of 1897, as blacking, which includes shoe polish of all kinds. (T. D. 19415—G. A. 4154; May 26, 1898.)

**Shoes, Chinese.**

Chinese shoes, leather component of chief value, not dutiable as manufacture of leather, but as "shoes made of leather," under paragraph 456, act of 1890, at 25 per cent ad valorem. (T. D. 20928; March 29, 1899.)

Chinese shoes containing leather as the component material of chief value dutiable as shoes made of leather. Follows *In re Wise* (93 Fed. Rep., 443), affirming unpublished Board decision. (T. D. 21587—G. A. 4547; September 6, 1899.)

**Shooks.** (See, also, Boxes and barrels; Orange boxes.)

Certificates of exportation may be issued by collectors of customs under article 494 of the Customs Regulations of 1899 for shoos exported in bundles, not assembled as complete parts of boxes. (T. D. 24285; March 12, 1903.)

Herring-box shoos: Section 20 of the tariff act which went into effect July 24, 1897, admitting to free entry certain produce of Maine forests upon the St. John River, sawed or hewed in New Brunswick by American citizens, "which is now admitted into the ports of the United States free of duty," revives section 2508 of the Revised Statutes, a substantially similar provision, in full force and effect, and accords free entry to all articles which fell within the scope of its terms when it was in operation. Herring-box shoos of a character within the language of said section 20 are entitled to free entry thereunder, notwithstanding such merchandise was dutiable under the act of 1894. (T. D. 22303—G. A. 4718; June 14, 1900.)

Herring-box shoos, the product of American lumber, sawed in New Brunswick, not free of duty under the provisions of section 20, act of 1897, but dutiable at the rate of 30 per cent ad valorem under paragraph 204 of said act. (T. D. 22356; July 17, 1900.)

Herring-box shoos: Certain produce of the forests of the State of Maine upon the St. John River and its tributaries, owned by American citizens, which consists of herring-box shoos, being simply pieces of wood sawed longitudinally and transversely to produce sizes suitable for being made up into boxes, are "otherwise unmanufactured in whole or in part" than by sawing, within the meaning of section 20, act of 1897, and are free of duty under the provisions of said section, such articles having been admitted free of duty under similar previous legislation.—*In re Pike* (G. A. 4718) followed; *Tide Water Oil Company v. United States* (171 U. S., 210), *United States v. Hathaway* (4 Wall., 404), and *United States v. Quimby* (*ib.*, 406) distinguished. (T. D. 22590—G. A. 4800; November 2, 1900.)

Shoos exported for return as boxes under paragraph 483, act of 1897, should comprise all the parts of a box ready to be put together in the condition in which exported. (T. D. 22720; January 12, 1901.)

**Shooks and staves shipped to Porto Rico.** (See Porto Rico.)**Shortage.** (See, also, Pineapples; Tea.)

Allowance for missing articles from packages imported into the United States. (T. D. 23275; September 13, 1901.)

Articles which arrive within the limits of a port of entry in an absolutely worthless condition are not goods, wares, or merchandise imported within the meaning of the tariff laws, and can not be the subject of abandonment under section 23, act of June 10, 1890, nor of assessment of duties.—*Lawder v. Stone* (187 U. S., 281) cited and followed. (T. D. 24477; June 10, 1903.)

Proof that shortage occurred before arrival of goods not required.—Article 1419, Customs Regulations of 1899 and T. D. 23275 amended. (T. D. 24361; April 14, 1903.)

**Shortage—Continued.**

Shortages to be noted on immediate-transportation entries and allowed for at port of delivery. (T. D. 24360; April 14, 1903.)

The destruction of 101 bags of quebracho extract out of a shipment of 491 bags, caused by "heating, running, and adhering to the skin of the ship," is not damage within the meaning of section 23, act of June 10, 1890. Duty should be assessed only on the quantity of merchandise actually landed and coming into the possession and control of the customs officials.—*Marriott v. Brune*, 9 How., 619, followed. (T. D. 21761—G. A. 4601; November 14, 1899.)

The operation of section 2921 of the Revised Statutes in regard to making allowance for a deficiency of goods, discovered on opening a package, is not confined to goods lost *in transitu* before arrival at an American port, but embraces any loss after importation found by the appraisers on the opening of a package and certified to the collector on the invoice. (T. D. 24511—G. A. 5359; June 23, 1903.)

Where a shortage in matting not noted on immediate transportation papers is discovered at port of destination, liquidation is to be suspended pending ascertainment of quantity actually imported. (T. D. 23574; March 7, 1902.)

Where the local appraiser reports to the collector that on the opening of a package of imported merchandise a deficiency of goods was found to exist, it is the duty of the collector to make due allowance for such deficiency in the estimation of duties, and he can not require the importers to produce evidence, under article 1419 of the Treasury regulations of 1899, that the shortage occurred before the arrival of the merchandise in this country. *United States v. Park*, 77 Fed. Rep., 608.—A Treasury regulation is invalid which amounts to an amendment of an act of Congress. *Morrill v. Jones*, 106 U.S., 466; *United States v. Goodsell*, 91 Fed. Rep., 519; 33 C. C. A., 661. (T. D. 24334—G. A. 5317; April 4, 1903.)

**Shotgun barrels.**

Certain single-tube gun barrels from Belgium held to be forged and free of duty under paragraph 658, act of 1897.—(i. A. 1709 (T. D. 13339) affirmed; *United States v. Baldwin* (125 Fed. Rep., 156) followed. (T. D. 21404—G. A. 4490; July 14, 1899.)

**Show cards.** (See Prints, lithographic.)

**Shredded orange peel.** (See Orange peel.)

**Shrimp paste.** (See Paste, anchovy and bloater.)

**Siccative, or varnolette.** (See Varnolette.)

**Sienna.**

Crude burnt sienna dutiable at one-eighth of a cent per pound under paragraph 49, act of 1897.—Marks of distinction between crude and powdered sienna. (T. D. 21403—G. A. 4489; July 14, 1899.)

**Sieves.** (See, also, Rice sieve.)

Sieves composed in part of horsehair and in part of metal are dutiable under the provision in paragraph 193, act of 1897, for "articles or wares \* \* \* in part of metal," and not under paragraph 366, providing for manufactures in part of wool, horsehair not being "wool" as defined in paragraph 383. (T. D. 24594—G. A. 5391; July 24, 1903.)

**Signatures of officers of the customs.**

Official papers transmitted from one customs port to another should bear the autographic instead of the stamped signature. (T. D. 20824; March 13, 1899.)

**Silica sand or sandstone.** (See Furnace sand.)

**Silicate of iron.**

Silicate of iron, a ground substance, composed of 17.56 per cent of silica, 65.27 per cent of oxide of iron, and 17.17 per cent of oxide of manganese, alumina, lime, etc., dutiable at 35 per cent ad valorem as an article composed wholly of mineral substances, under paragraph 97, act of 1897. (T. D. 22223; May 10, 1900.)

**Silk.** (See, also, Beaded articles; Bengalines; Braids; Silk and wool fabrics; Trimmings.)

**Silk and cotton bindings.** (See Bindings, silk and cotton.)

**Silk and cotton fabrics.** (See Cotton.)

**Silk and cotton goods, specific duties.** (See Specific duties regulated by value.)

**Silk and cotton mufflers.** (See Mufflers.)

**Silk and cotton ribbons.** (See Ribbons.)

**Silk and mohair flouncings and laces.** (See Flouncings and laces.)

**Silk and wool fabrics.**

Fabrics in the piece, composed of silk and worsted, of which silk is the component material of chief value, commercially known as bengalines, crystals, moires, etc., and which are used in combination costumes for women and children to make sleeves or waists, or for trimming, are not commercially known as dress goods, are not goods of similar description or character, and are not dutiable as such, at 50 per cent ad valorem, under paragraph 283, act of 1894, but as "manufactures of which silk is the component material of chief value," under paragraph 302.—*United States v. McCreery* (91 Fed. Rep., 115) followed. (T. D. 20924—G. A. 4397; March 25, 1899.)

**Silk belting.**

Elastic belting, of suitable lengths and widths for belts, finished and ornamented with small steel rivets and stars, the posts of which penetrate through the goods and are riveted on the reverse side, composed of silk, cotton, india rubber, and metal, silk chief value, are properly dutiable under the provisions of paragraph 389, act of 1897, and not under paragraph 391 of said act.—See G. A. 4763 (T. D. 22482); *Smith v. Schell* (27 Fed. Rep., 648); *Cummings v. Robertson* (27 Fed. Rep., 654); *Fauche v. Schell* (33 Fed. Rep., 336); *id.*, 138 U. S., 562; *In re Austin* (47 Fed. Rep., 873); *Hermann v. Robertson* (41 Fed. Rep., 881), and *id.*, 153 U. S., 521. (T. D. 24170—G. A. 5263; January 14, 1903.)

**Silk bengalines.** (See Bengalines.)

**Silk braids, artificial.**

Artificial silk braids, being made from imitation silk, are dutiable under paragraph 390, act of 1897, at the rate of 60 per cent ad valorem by virtue of the similitude clause, section 7.—G. A. 4939 (T. D. 23110), G. A. 5081 (T. D. 23528), and G. A. 5257 (T. D. 24155) cited and followed. (T. D. 24323—G. A. 5310; March 31, 1903.)

**Silk chenille yarn.**

Goods consisting of a fine silk chenille yarn wound about small metal wire, and intended for use in making dots in veillings, are dutiable at 50 per cent ad valorem under the provisions of paragraph 391, act of 1897, and not under the provision for "chenille" in paragraph 386 of said act. (T. D. 21111—G. A. 4431; May 4, 1899.)

**Silk chiffon, mousseline, etc.** (See, also, Lace articles.)

Silk fabrics woven in the piece in widths from about 40 to 47 inches, including selvages, and which are known in commerce as "silk chiffon," "silk mousseline," or as "muslin," are dutiable under the provisions of paragraph 387, act



**Silk chiffon, mousseline, etc.—Continued.**

of 1897. Similar woven fabrics of silk, from about 5½ to 9 inches wide, with selvages varying from one-eighth to one-half of an inch in width, and which are known in commerce as "silk chiffon bands," or as "silk mousseline bands," or as "silk muslin bands," are dutiable under the provisions for "trimmings" in paragraph 390 of said act. (T. D. 21114—G. A. 4434; May 4, 1899.)

**Silk, China.** (See China silks.)**Silk cloth.**

Silk cloth in the gray or *écru*, close woven, of "bourette" or waste silk, and intended for use in making cartridge or powder bags, is dutiable under the provisions of paragraph 387, act of 1897, and not at 50 per cent ad valorem under the provisions of paragraph 391 of said act. (T. D. 19135—G. A. 4108; March 18, 1898.)

**Silk cords and yarns.**

Manufactures composed of two threads or strands of loom waste thrown silk fibers, loosely twisted into a form one thirty-second of an inch in diameter and wound upon large wooden spools, which are largely used in making fringes, tassels, etc., and are suitable for use in weaving certain upholstery goods and carpets, are dutiable at 30 per cent ad valorem under the provision for "yarns" in paragraph 385, act of 1897.—Manufactures composed of three independent threads, each containing two strands of fine thrown silk waste fibers, of crimson color, closely twisted into a cord about one twenty-fourth of an inch in diameter, and which are designed for making fringes, etc., and for fancy needlework, are dutiable at 50 per cent ad valorem under the provision for "cords" in paragraph 389 of said act. (T. D. 22587—G. A. 4797; November 1, 1900.)

**Silk edgings.**

Edgings a half inch and upward in width, composed wholly or in chief value of silk, and which have one scalloped or otherwise irregular border, are dutiable at 50 per cent ad valorem under the provision for "laces" in paragraph 301, act of 1894. See G. A. 2840 and *Lahey & Duncan v. United States*, T. D. 17593; also G. A. 3443 and G. A. 4001. (T. D. 23231—G. A. 4977; August 12, 1901.)

**Silk embroideries and silk wearing apparel.** (See Wearing apparel.)**Silk fabrics.** (See, also, China silks; Woven fabrics of silk.)

Silk fabrics containing less than 45 per cent in weight of silk, when weighing less than 1½ ounces per square yard, silk the component material of chief value, held to be dutiable at 50 per cent ad valorem under the provisions of paragraph 391, act of 1897.—*United States v. H. B. Claffin Company* (92 Fed. Rep., 914; 35 C. C. A., 80) followed. (T. D. 21232—G. A. 4449; June 1, 1899.)

Silk and cotton woven fabrics in the piece, the warp being entirely of silk and the weft entirely of cotton, weighing not less than 1½ ounces and not more than 8 ounces per square yard, and containing not more than 20 per cent in weight of silk, dyed in the piece, and commercially known as "pongees," are dutiable, where silk is found to be the component material of chief value, under paragraph 387, act of 1897.—In determining the component material of chief value of silk and cotton goods dyed in the piece, the cost of dyeing is not to be added to or apportioned between the cotton and silk.—G. A. 4729 modified. (T. D. 22745—G. A. 4844; January 21, 1901.)

Silk printed piece goods not dutiable as handkerchiefs or mufflers: All silk fabrics weighing over 1½ ounces and not more than 8 ounces per square yard, imported in pieces, from about 40 to 62 yards in length and 22 to 32 inches in width, with designs or patterns printed thereon at regular intervals, but having no drawn threads, corded effects, or other indications that they were intended to

**Silk fabrics—Continued.**

be separated, and which goods are used chiefly, if not wholly, in making women's shirt waists or dress waists and cushion or sofa-pillow covers, are properly dutiable at appropriate specific rates (or at not less than 50 per cent ad valorem) under the provisions of paragraph 387, act of 1897, and not under the provision for handkerchiefs or mufflers, not hemmed, under paragraph 388; nor at 60 per cent ad valorem as wearing apparel under paragraph 390 of said act. (T. D. 22829—G. A. 4870; February 15, 1901.)

**Silk goods, Jacquard.**

Figured tapestry or upholstery fabrics in the piece composed of silk warp and cotton filling, silk chief value, woven in looms with the Jacquard attachment, weighing over  $1\frac{1}{2}$  ounces and not more than 8 ounces per square yard, the warp threads and filling threads proper being each of a single color, are not dutiable under the provisions of paragraph 391, act of 1897, because they have a single cotton thread, of a different shade or color from the other threads, running at intervals of about a half inch straight across the back of the fabric from selva-ge to selva-ge, the Board of General Appraisers holding that such thread does not constitute one of the two or more threads which the pertinent provision requires shall be "in the filling." (T. D. 22178—G. A. 4705; April 24, 1900.)

Jacquard figured goods in the piece, of which silk is component material of chief value, dyed in the yarn, and containing two or more colors in the filling, dutiable at 50 per cent ad valorem under paragraph 391, act of 1897, the court holding that the additional colored threads were known as threads of the filling. (T. D. 23098; June 7, 1901.)

Figured tapestry or upholstery fabrics in the piece composed of silk warp and cotton filling, silk chief value, woven in looms with the Jacquard attachment, weighing over  $1\frac{1}{2}$  ounces and not more than 8 ounces per square yard, the warp threads and filling threads proper being each of a single color, are dutiable under the provisions of paragraph 391, act of 1897, because they have a single cotton thread, of a different shade or color from the other threads, running at intervals of about a half inch straight across the back of the fabric from selva-ge to selva-ge, the Board holding that such thread constitutes one of the two or more threads which the pertinent provision requires shall be in the filling.—*In re Johnson* (G. A. 4705) reversed; *Johnson v. United States* (123 Fed. Rep., 997) followed. (T. D. 23309—G. A. 5000; October 11, 1901.)

Figured upholstery and drapery fabrics having figures made in designs of watered effects by the Jacquard process, and containing two colors in the filling, are properly dutiable at the rate of 50 per cent ad valorem, under the provisions of paragraph 391, act of 1897. (T. D. 24831—G. A. 5507; December 14, 1903.)

Upholstery and drapery fabrics, having figures made in designs of watered effects, dutiable as woven fabrics of silk in the piece under paragraph 387, act of 1897.—G. A. 5507 appealed from. (T. D. 24862; December 30, 1903.)

**Silk goods, undervaluation.** (See Penal duty.)**Silk goods, weight of.**

In ascertaining the weight of silk goods under the act of 1897, no deduction from the weight is allowable for sea moisture absorbed before importation. (T. D. 20077—G. A. 4274; September 16, 1898.)

**Silk in the gum.** (See, also, Woven fabrics of silk in the gum.)

Silk goods from which 7.6 per cent of the gum, out of 25 per cent originally contained therein, has been removed by boiling off, held to be dutiable as silk in the gum. (T. D. 23150; June 29, 1901.)

**Silk, Jacquard and swivel figured.**

Silk fabrics, such as are commonly called necktie silks, ornamented with figures produced in the loom with the Jacquard attachment, but having no threads partly cut away and none but the warp and filling threads extending the entire length and breadth of the fabric in its completed condition, and which have two colors in the filling, are dutiable at 50 per cent ad valorem under the provision in paragraph 391, act of 1897, for "Jacquard figured goods in the piece, made on looms," etc. Silk fabrics of the same class, but having only one color in the filling, are dutiable under paragraph 387 of said act. Silk fabrics figured with the swivel attachment to the loom, without the use of the Jacquard attachment, are not "Jacquard figured goods," but are dutiable under paragraph 387. Threads introduced by the swivel attachment are not "filling," and are not to be counted in determining whether a fabric has "two or more colors in the filling." Silk fabrics having some figures produced by the Jacquard attachment and others by the swivel, the filling being all one color and the swivel threads of a different color, are "Jacquard figured goods in the piece," but not having "two or more colors in the filling," are dutiable under paragraph 387. (T. D. 21569—G. A. 4542; September 1, 1899.)

**Silk mourning crapes.**

Fabrics woven in the piece, composed wholly of silk, dyed in the piece and not boiled off, known commercially as mourning crapes, and of the widths called 4/4 crapes, are dutiable according to weight, condition, etc., under the provisions of paragraph 387, act of 1897. Goods of the same general character which are called 6/4 crapes, being from about 38 to 41 inches wide (also those from 33 to 38 inches in width), are dutiable at 60 per cent ad valorem under the provisions for "veilings" in paragraph 390 of said act. (T. D. 21154—G. A. 4437; May 15, 1899.)

Silk mourning crape dyed in the piece, weighing more than one-third ounce and less than 1½ ounces per square yard, dutiable at 60 per cent ad valorem under paragraph 390, act of 1897. (T. D. 22073; March 13, 1900.)

Woven fabrics in the piece, composed chiefly or wholly of silk, dyed in the piece, and which are known, commercially and popularly, as "mourning crapes" and are designated as 4 by 4, 5 by 4, and as 6 by 4 crapes, are dutiable at 60 per cent ad valorem under the provisions for "veilings" and for "trimmings" in paragraph 390, act of 1897.—*Robinson v. United States* (122 Fed. Rep., 970) followed. (T. D. 22160—G. A. 4698; April 16, 1900.)

**Silk mull and tinsel gauze.**

Silk mull and tinsel gauze, composed in chief value of silk, weighing over one-third and under 1½ ounces per square yard, in which the weight of the silk is under 20 per cent, held to be dutiable at 50 per cent ad valorem under paragraph 391, act of 1897, as manufactures of silk, or of which silk is the component material of chief value not specially provided for. (T. D. 21099; May 8, 1899.)

Tinsel gauze woven in the piece, and varying in width from 2 to 8 yards, not dutiable as trimmings, although they can be cut up and applied to such use. (T. D. 21499—G. A. 4522; August 12, 1899.)

**Silk piece goods.**

Silk piece goods, having six rows of cotton threads of an ornamental design, around which is wound gilt paper, the thread or cord being attached to the fabric by means of a finer thread, and the whole constituting a species of Japanese embroidery, held to be "articles appliqued" under the provisions of paragraph 390, act of 1897. The term "articles appliqued," as used in said

**Silk piece goods**—Continued.

paragraph of the tariff act, is not used in a sense restricted to articles put in condition for final use, but includes as well fabrics or piece goods appliquéd. *Junge v. Hedden* (146 U. S., 238); *Arnold v. United States* (147 U. S., 494); *United States v. McBratney* (105 Fed. Rep., 767), and G. A. 2943, G. A. 4827, G. A. 4896, and G. A. 5039 cited. (T. D. 23977—G. A. 5202; September 19, 1902.)

**Silk pleated or shirred goods.**

Woven fabrics, 22 to 41 inches in width, composed, respectively, of silk and cotton, silk over 20 and less than 30 per cent in weight, and wholly of silk, dyed or printed in the piece, and which are pleated, gathered, or shirred by steaming, pressing, stamping, or other mechanical manipulation, are not dutiable at 60 per cent ad valorem under the provision for trimmings in paragraph 390, act of 1897, but are dutiable according to weight, condition, etc., under the provisions of paragraph 387 of said act. (T. D. 21326—G. A. 4466; June 24, 1899.)

**Silk plushes.**

Upholstery piece goods consisting of cotton warp and filling with silk pile from  $4\frac{1}{2}$  to  $5\frac{1}{2}$  millimeters in length, silk constituting from about 78 per cent to 83 per cent in value of the component materials, are dutiable at \$1 per pound and 15 per cent ad valorem under the provisions for "plushes composed of silk or of which silk is the component material of chief value" in paragraph 386, act of 1897. (T. D. 20246—G. A. 4302; October 25, 1898.)

**Silk, printed woven fabrics of.**

Certain woven fabrics of silk held not to have two or more colors in the filling within the provisions of paragraph 391, act of 1897. The modifying phrase "or printed," where first used in paragraph 387 of said act, and without further qualifying words, held to include woven fabrics of silk in whatsoever manner the printing is done, whether upon warp alone and before the introduction of and not upon the filling threads or yarns, or otherwise. (T. D. 23554—G. A. 5086; February 26, 1902.)

**Silk, raw, wound on tubes or cops.**

Raw silk, in the condition as reeled from cocoons, but which has been wound on tubes or cops, is not dutiable under the provisions of paragraph 384, act of 1897, as "silk partially manufactured from cocoons," but is entitled to free entry under the provisions of paragraph 660 of said act as "silk, raw, or as reeled from the cocoon, but not doubled, twisted, or advanced in manufacture in any way."—The process of winding on cops does not constitute an "advance in manufacture" within the meaning of that term as used in the tariff laws. *Hartranft v. Wiegmann* (121 U. S., 609).—A provision for an article without limitation will cover that article in any form. *United States v. Giese* (83 Fed. Rep., 692); G. A. 3670 (T. D. 17579).—DE VRIES, G. A., dissenting, holds that raw silk which has been reeled from cocoons, and then, by one of the throwster's machines called the "swift," wound on cops or tubes, and which in this condition is so far manipulated or advanced in manufacture as to be ready, either to be further manipulated or advanced by other of the throwster's processes, or to be placed in the loom and immediately woven into certain fabrics without further manipulation by the throwster, or otherwise, is "partly manufactured" and so far "advanced in manufacture" as not to be entitled to free entry under the provisions of paragraph 660 (free list), act of 1897, but is properly dutiable, according to the degree of advancement or manufacture, under the provisions of paragraph 384 or 385 of said act. (T. D. 24702—G. A. 5432; October 2, 1903.)

**Silk, raw, wound on tubes or cops**—Continued.

Raw silk which has been wound on tubes or cops dutiable as "silk partially manufactured from cocoons," under paragraph 384, act of 1897.—Appeal directed from G. A. 5432. (T. D. 24713; October 10, 1903.)

**Silk ribbons.** (See Ribbons; Trimmings.)**Silk, spun, on cops.**

Spun silk on cops is properly dutiable according to value and weight under the provisions of paragraph 385, act of 1897. In determining the value per pound of such merchandise the value of the particular cop of silk, embracing the value of the silk plus that of the cop, should be divided by the weight of the silk alone excluding the weight of the cop.—G. A. 4407 cited and followed. (T. D. 23939—G. A. 5193; August 18, 1902.)

**Silk trimmings, veilings, and piece goods.** (See, also, Ribbons; Trimmings.)

Woven goods composed of silk, some weighing over one-third of an ounce and none more than  $1\frac{1}{2}$  ounces per square yard, from 4 to 6 inches wide, with selvages or borders covering a space from one-fourth of an inch to 1 inch in width, others having narrow stripes at intervals throughout, which are used directly in these widths for trimming women's hats, bonnets, and other wearing apparel, and are generally known as "chiffon," "muslin bands," or as "gauze bands," or as "gauze ribbons," are dutiable under the provision for "trimmings" in paragraph 390, act of 1897. Fabrics of similar texture and weight, composed of silk, in widths of about 13 to 18 inches, with closely woven borders of the same color as the body of the fabric, composed of one, two, or more stripes and covering a space of from one-half to 1 inch in width, which are described as "veilings," "marabouts," "grenadines," and "mousselines," are dutiable under the provisions for "veilings" in the same paragraph and act. Woven fabrics of similar texture, composed of silk, ranging in width from about 17 to 47 inches, and generally known in trade as "silk chiffon," "mousseline," or as "muslin," are dutiable, according to weight, condition, etc., under the provisions of paragraph 387 of said act. (T. D. 21115—G. A. 4435; May 4, 1899.)

**Silk velvet ribbons.** (See Ribbons, silk velvet.)**Silk yarns, imitation.**

Imitation silk yarns or threads, made from cotton waste and containing no compounds of pyroxylin or collodion, are dutiable under paragraph 385 as silk yarns or threads by virtue of the provisions of section 7, act of 1897, and are not dutiable under section 6 of said act as unenumerated manufactured articles.—G. A. 3917 distinguished. (T. D. 23110—G. A. 4939; June 6, 1901.)

Imitation silk yarn made in part from pyroxylin, but which has been denitrated in the process of manufacture, and which in its imported condition is not composed in chief value of pyroxylin or a compound of pyroxylin, is not dutiable under paragraph 17, act of 1897, but is dutiable under paragraph 385, by virtue of section 7 of said act, as silk yarn or thread.—G. A. 4939 cited and followed. (T. D. 23528—G. A. 5081; February 15, 1902.)

Imitation silk yarns or threads, made from cotton waste which has undergone a chemical change, thereby losing its identity as cotton, and containing no compounds of pyroxylin or collodion, are dutiable under paragraph 385 as silk yarns or threads, by virtue of the provisions of section 7, act of 1897, and are not dutiable as cotton yarns under paragraph 302 of said act, by virtue of the similitude clause.—G. A. 4939 (T. D. 23110) and G. A. 5081 (T. D. 23528) followed; *Meyer et al. v. Arthur* (91 U. S., 570) noted. (T. D. 24155—G. A. 5257; January 13, 1903.)

**Silver chatelaine bags.**

Classification of chatelaine bags and chatelaine purses according to material of chief value and as jewelry. (T. D. 21874; December 23, 1899.)

**Similar description.** (See Goods of similar description.)**Similitude clause.** (See, also, Protest.)

In order to obtain the benefit of the similitude clause (sec. 4, act of 1894), it is not necessary that the importer should expressly refer to it in his protest. It is sufficient if he claims the merchandise to be dutiable under the proper paragraph of the tariff act, without expressly invoking the aid of this particular provision. (T. D. 23852—G. A. 5171; July 2, 1902.)

In order that the similitude clause may apply, it is only necessary that a substantial similarity shall exist in any one of the particulars mentioned in the statute, and not in two or more. (T. D. 24433—G. A. 5339; May 13, 1903.)

Not applicable to articles on free list. (T. D. 23633—G. A. 5111; March 29, 1902.)

When need not be claimed in a protest. (T. D. 23909—G. A. 5188; July 25, 1902.)

**Skagway, Alaska.**

Support of. (T. D. 20053; circular 170, September 16, 1898.)

Skagway designated as a port from which merchandise may be forwarded to the British possessions. (T. D. 22031; February 24, 1900.)

**Skewings.**

Dutch metal leaf skewings dutiable as a metal article not provided for under paragraph 193, act of 1897. (T. D. 20682—G. A. 4353; February 2, 1899.)

**Skimmings, brass.** (See Brass skimmings.)**Skins.** (See Coney or rabbit skins; Hides; Raw skins; Sealskins; Sheepskins.)**Skins and hides, salted.** (See Calfskins and hides; Hides.)**Skins for morocco.****East India sheepskins—**

East India sheepskins, tanned but unfinished, which are chiefly used for morocco, are dutiable at 10 per cent ad valorem under paragraph 438, act of 1897, as "skins for morocco, tanned, but unfinished," and are not dutiable at 20 per cent ad valorem under said paragraph as "leather \* \* \* not specially provided for." *Helmraath v. United States* (125 Fed. Rep., 634; T. D. 25003) followed. (T. D. 24684—G. A. 5426; September 28, 1903.)

**Pigskins—**

The expression "skins for morocco," in paragraph 438, act of 1897, means such skins as are commonly or chiefly used for morocco.—Pigskins tanned but unfinished, which are used occasionally for morocco, but chiefly for other purposes, are not dutiable under the provision in paragraph 438, act of 1897, for "skins for morocco, tanned but unfinished." *Helmraath v. United States* (125 Fed. Rep., 634; T. D. 25003) followed. (T. D. 24564—G. A. 5376; July 8, 1903.)

**Skirt binding.**

A braided article about one-half inch in width, with a roll of pile about one-fourth of an inch in diameter attached to one edge, composed wholly or in chief value of wool or animal hair, which is used in binding the bottom or hem of women's skirts and is known as "brush binding," is dutiable at 50 cents per pound and 60 per cent ad valorem under paragraph 371, act of 1897. (T. D. 21959—G. A. 4647; January 27, 1900.)

**Skirted wool.**

Where skirting is carried too far, and the finer and more valuable parts of fleece are segregated, the wools are to be classified as "sorted." (T. D. 20766; March 1, 1899.)

**Slack coal.**

Slack coal not entitled to drawback, no manufacture being involved. (T. D. 21987; February 8, 1900.)

**Slag, basic.** (See Basic slag.)**Sleeve buttons and studs, watches fashioned like.** (See Watches.)**Sleighs as household effects.** (See Household effects.)**Sliced and dried beets.** (See Beets.)**Slides for magic lanterns.** (See Lantern slides.)**Slipper patterns.** (See Cotton slipper patterns.)**Slippers, appliquéd.** (See Appliqué work, not embroidery.)**Slivers, bamboo.** (See Bamboo splits.)**Smelling salts.**

Certain lavender salts dutiable as chemical compounds or salts at 25 per cent ad valorem under paragraph 60, act of 1894. (T. D. 20854; March 15, 1899.)

Smelling salts dutiable as chemical salts at 25 per cent ad valorem under paragraph 60, act of 1894, and not as articles of perfumery under paragraph 61 of said act; following G. A. 3676, *In re* Emil Utard, and *Utard v. United States*, 91 Fed. Rep., 522. (T. D. 20921—G. A. 4394; March 24, 1899.)

Smelling salts, incomparable, dutiable as a medicinal preparation and not as chemical salts, and assessed with duty at 50 per cent ad valorem as perfumery.—*United States v. Utard* (91 Fed. Rep., 522) distinguished; *In re Hirscl* (G. A. 1531) applied. (T. D. 21264—G. A. 4456; June 12, 1899.)

**Smelters, bonded.** (See Lead; Ores.)**Smelting and refining.** (See, also, Lead.)

Allowance for wastage. (See Ores.)

As to setting aside of antimonial lead produced in ordinary course of smelting and refining in bond. (T. D. 19468; June 11, 1898.)

Metal set aside under provisions of law and regulations must not contain domestic metal of a kind not contained in the imported ore or metal. (T. D. 19203; April 6, 1898.)

Method of procedure under smelting regulations (T. D. 19501) of June 15, 1898. (T. D. 19549; June 25, 1898.)

Regulations relating to the establishment of bonded smelting and refining warehouses under the provisions of section 29, act of 1897. (T. D. 19501; June 15, 1898.)

Storekeepers of warehouses established under the provisions of section 29, act of 1897, will require a deposit of 90 per cent of the quantity of refined lead obtained after the first smelting, and a subsequent deposit of so much of the refined lead obtained from the by-products as will make the aggregate quantity of the two deposits equal to 90 per cent of the imported metal taken for smelting and refining. (T. D. 22003; February 12, 1900.)

**Smelts.** (See Fish.)**Smoked herring.** (See Fish.)**Smokers' articles.**

Lengths of polished hard rubber to be divided and made into two mouthpieces for pipes are not dutiable as smokers' articles, but as manufactures of hard rubber; following G. A. 2467 and G. A. 3405. (T. D. 21719—G. A. 4590; October 30, 1899.)

Paper cigar cases are not fancy boxes, and are dutiable under paragraph 459, act of 1897, as smokers' articles, at the rate of 60 per cent ad valorem. (T. D. 20762—G. A. 4369; February 27, 1899.)

**Smokers' articles**—Continued.

Smokers' articles are designed to be used chiefly by smokers, and tables, stands, and sets, whose chief use is by smokers, even though such articles may be ornamental in their character, are dutiable at the rate of 60 per cent ad valorem, under paragraph 459, act of 1897.—Ash receivers, jars, boxes, and trays, which, although suitable for smokers' use, are used chiefly for other purposes, are dutiable according to their component material of chief value, and not as smokers' articles.—The provision in said paragraph for "all smokers' articles whatsoever, not specially provided for in this Act, including cigarette books, cigarette book covers, pouches for smoking or chewing tobacco, and cigarette paper in all forms," is not limited to articles which may be carried about the person, nor to such as are capable of being used for smoking of and by themselves.—*G. A. 994* overruled; *Magone v. Wiederer* (159 U. S., 555); *Magone v. Heller* (150 U. S., 70); *Meyer v. Cadwalader* (89 Fed. Rep., 963); *Isaacs v. Jonas* (148 U. S., 648) cited. (T. D. 24137—*G. A. 5251*; January 5, 1903.)

**Smuggled or unentered goods, appraisal of.**

Opinion of Attorney-General. (T. D. 24254; February 25, 1903.)

**Snells for fishing lines, worm gut for.** (See Worm-gut and catgut strings.)**Snowstorm paper weights.** (See Paper weights.)**Snuff.** (See Tobacco.)**Snuffboxes.** (See Brooches.)**Snuffers.**

Lamp trimmers or snuffers dutiable as scissors under act of 1897. The provision for scissors not confined to scissors used by the seamstress. (T. D. 20450—*G. A. 4321*; December 19, 1898.)

**Soap.** (See, also, Carbolic soap; Castile soap; Toilet soap.)

Fancy soap in the form of artificial fruit dutiable as soap at 15 cents per pound under paragraph 72, act of 1897. (T. D. 19985—*G. A. 4250*; August 29, 1898.)

**Soap-bark siftings.** (See Quillaya or soap-bark siftings.)**Societies, religious, free entry of articles for.** (See Free entry; Institutions; Instruments, philosophical and scientific.)**Soda-water bottles.**

Soda-water bottles imported filled with soda water, and holding less than 1 pint, free of duty as usual coverings of free goods. (T. D. 20559; January 18, 1899.)

**Sod oil.**

Classification of sod oil as *degras* under paragraph 279, act of 1897. (T. D. 18759; January 5, 1898.)

Sod oil, a grease fit only for stuffing or dressing leather, bought and sold as "sod oil," and, being neither in fact nor commercially known as "fish oil" (though sometimes made from certain kinds of fish oils), is free under paragraph 568, act of 1897.—*United States v. Wells* (76 Fed. Rep., 411) followed. (T. D. 19585—*G. A. 4206*; June 28, 1898.)

**Solder.**

Solder is dutiable at 45 per cent ad valorem as a manufacture of metal, under paragraph 193, act of 1897. (T. D. 23541; February 25, 1902.)

**Solicitor of the Treasury, opinions of.**

Bicycles as household effects. (T. D. 18937; February 7, 1898.)

Bond; works of art imported for permanent exhibition. (T. D. 19317; May 5, 1898.)

Drawback on imported corks. (T. D. 20404; December 9, 1898.)



**Solicitor of the Treasury, opinions of**—Continued.

Entry; nonresident consignee. (T. D. 22478; September 10, 1900.)

Entry of goods by foreign corporation. (T. D. 18852; January 22, 1898.)

Exhibits of sewing, etc., done by children abroad. (T. D. 19182; April 5, 1898.)

Household effects. (T. D. 21883; December 27, 1899.)

Lien for demurrage or car detention. (T. D. 24431; May 16, 1903.)

Merchandise in bond. (T. D. 18868; January 26, 1898.)

Proceeds of sales of unclaimed goods. (T. D. 19299; May 2, 1898.)

Sale of unclaimed goods. (T. D. 19002; February 23, 1898.)

Seizure; reimported teas not released after seizure. (T. D. 19322; May 7, 1898.)

Tea, reexamination of, etc. (T. D. 18864; January 25, 1898.)

Tobacco, filler and wrapper. (T. D. 18861; January 24, 1898.)

Trade-mark; Hien Fong Essence. (T. D. 23063; May 21, 1901.)

**Solide, olive.** (See Olive solide.)

**Soluble creosote.** (See Sheep dip.)

**Sorb apples.** (See Apples.)

**Soson—Albumen.**

Soson, a fine yellowish powder, containing over 98 per cent of albumen on a dry basis, held to be free of duty under the provision for "albumen, not specially provided for" in paragraph 468, act of 1897. (T. D. 23855—G. A. 5174; July 8, 1902.)

**Sounds, crude fish.** (See Fish sounds.)

**South Africa, inspection of animals.** (See Animals.)

**South Carolina Exposition.** (See Expositions.)

**South Manchester, Conn.**

Port of delivery, with privileges of immediate-transportation act. (T. D. 22113; circular 13, March 29, 1900.)

**Souvenir albums.** (See Prints, lithographic.)

**Soy sauce.** (See Bacon.)

**Spain.**

Importations since treaty of peace with. (See Cuba.)

**Spangled and beaded feathers.** (See Feathers.)

**Spangled horsehair trimmings.** (See Horsehair trimmings, spangled.)

**Spangles.** (See, also, Hat braids.)

The provisions of paragraph 408, act of 1897, for articles composed wholly or in part of spangles made of gelatin, are more narrow and limited than the provisions of paragraph 450, which provides for articles made in chief value of gelatin.

"Articles made in part of spangles" is a specific enumeration of a definite thing and must prevail over "articles made in chief value of gelatin."—*Hartranft v. Meyer* (135 U. S., 237) cited and distinguished; G. A. 4960 followed. (T. D. 23442—G. A. 5055; December 27, 1901.)

**Spanish flies.** (See Crude drugs.)

**Spanish libra.**

Weight of Porto Rico libra, 1.0161 pounds. (T. D. 18870—G. A. 4067; January 19, 1898.)

**Sparklets.** (See Carbolem.)

**Sparrows.** (See Animals and birds.)

**Spars, piling used for.** (See Piling.)

**Spawn, mushroom.** (See Mushroom.)

**Special courtesies.** (See Courtesies, special.)

**Special deposits.**

**Receipts for.** (See Receipts, etc.)

**Special deposits to official credit of collectors of customs—**

Accounts and vouchers for receipts and disbursements thereunder to be rendered to the Auditor for the Treasury Department, and to the Auditor for the State and other Departments, as herein specified. (T. D. 24612; circular 92, August 10, 1903.)

**Specific duties regulated by value—Silk and cotton goods.**

Merchandise dutiable at specific rates under paragraph 387, act of 1897, which contains a provision that none of such goods shall pay a less rate than 50 per cent ad valorem, is "merchandise subject to \* \* \* a duty based upon or regulated \* \* \* by the value thereof," within the meaning of section 32 of said act, amending section 7 of the customs administrative act, and is, therefore, subject to the additional duty imposed by said section when appraised at a value exceeding that declared in the entry.—*Hoeninghaus v. United States* (19 Sup. Ct. Rep., 305), affirming a decision *In re Hoeninghaus* (G. A. 4059) of the Board, followed. (T. D. 20847—G. A. 4383; March 9, 1899.)

**Specimens, botanical.** (See Botanical specimens.)

**Spelter or bronze statuary.** (See Statuary.)

**Spent ginger.** (See Ginger.)

**Spice.**

Bay and laurel leaves dutiable as. (See Bay and laurel leaves.)

**Spices, thyme and marjoram.** (See Thyme and marjoram.)

**Spiders and spider webs, ornaments.** (See Household ornaments.)

**Spinning gut.**

Gut manufactured into strings, but not fit for musical instruments, dutiable as manufactures of catgut at 25 per cent ad valorem under paragraph 448, act of 1897. (T. D. 19582—G. A. 4203; June 24, 1898.)

**Spirits, distilled.** (See Distilled spirits.)

**Spirits, etc., imported from Canada.**

The forfeiture provided for in paragraph 290, act of 1897, does not apply to importations of spirits in bottles from Canada. (T. D. 23629; April 1, 1902.)

**Spirits, fruits in.** (See Fruits in spirits.)

**Splashers or mats not paintings.**

Flexible mats, composed of small strips of wood joined together with threads or cords of vegetable fiber and decorated with floral or other designs in oil or water colors by stenciling and the use of a brush, and which are known as "splashers" or "wall mats," are dutiable at 35 per cent ad valorem under paragraph 208, act of 1897, and not under the provision for "paintings" in paragraph 454 of said act. (T. D. 21406—G. A. 4492; July 14, 1899.)

**Splints, ash.** (See Ash splints.)

**Split bamboo.** (See Bamboo.)

**Split pearls.** (See Pearls.)

**Spokane, Wash.**

Stricken from list of customs districts and ports. (T. D. 21442; July 31, 1899.)  
Subport of entry. (T. D. 24790; November 20, 1903.)

**Sponge waste.**

Sponge waste, consisting of the clippings from merchantable sponges, which is used chiefly in the manufacture of paper, but to a substantial and appreciable extent for other purposes, is dutiable under paragraph 463, act of 1897, as

**Sponge waste—Continued.**

"waste, not specially provided for," and is not dutiable as "sponges," under paragraph 82 of said act, or free of duty under paragraph 632 of said act as "waste, \* \* \* fit only to be converted into paper."—*Train v. United States* (113 Fed. Rep., 1020; 51 C. C. A., 483) and *Swan v. United States* (113 Fed. Rep., 243; 51 C. C. A., 200) followed. (T. D. 24249—G. A. 5288; February 24, 1903.)

**Spool thread of cotton.**

Cotton thread imported in skeins, whether in the gray or bleached, of the character usually sold on spools, is not dutiable under paragraph 302, act of 1897, as cotton thread, but is dutiable under paragraph 303 as "spool thread of cotton, \* \* \* otherwise than on spools or reels." (T. D. 22080—G. A. 4674; May 12, 1900.)

**Sporting implements.**

Guns, pistols, fishing rods, etc., free of duty as household effects under restrictions contained in paragraph 504, act of 1897. (T. D. 24679; September 23, 1903.)

**Sportsman's gun.** (See Gun, sportsman's.)**Sprats in tins.** (See Fish.)**Spruce gum.**

Spruce gum cleaned by hand of sticks, bark, and moss free under paragraph 548, act of 1897, as a crude drug not advanced. (T. D. 21714—G. A. 4585; October 26, 1899.)

**Spruce piling.** (See Piling.)**Spun silk on cones.** (See Silk.)**Squares, flax cloth.** (See Flax squares.)**Squirrel hair.**

Squirrel hair, tied up in bunches, is free of duty under paragraph 571, act of 1897, which provides for "hair of horse, cattle, and other animals," unmanufactured. It is not dutiable under paragraph 366 as a manufacture of wool. *In re Downing* (G. A. 511) followed.—The rule of *ejusdem generis* has no application to the construction of paragraph 571, because the specific words of said paragraph have no identity of genus.—*Robertson v. Edelhoff* (132 U. S., 614, 617) applied. (T. D. 22869—G. A. 4880; March 8, 1901.)

**Squirrel skins.**

Squirrel skins sewed together with a temporary muslin lining, intended for the purpose of holding the skins in place and protecting them, which is removed before they are finally cut to pattern to be used in making or lining garments, are dutiable at 20 per cent ad valorem, as "furs, dressed on the skin but not made up into articles," under paragraph 426, act of 1897, and not as manufactures of fur at 35 per cent ad valorem under paragraph 450. (T. D. 24746—G. A. 5457; October 23, 1903.)

**Stained-glass windows.**

An importation of stained-glass windows for a memorial chapel held to be subject to classification under the provision in paragraph 112, act of 1897, for "stained or painted glass windows, or parts thereof," and not under paragraph 702, 703, or 454, or section 3 of said act, relating to "works of art" and "paintings."—*In re Perry*, G. A. 397 (T. D. 10902), and *United States v. Perry* (146 U. S., 71; 13 Sup Ct. Rep., 26) followed. (T. D. 24214—G. A. 5275; February 5, 1903.)

**Stamp albums.** (See Albums.)

**Stamping entries, tentative liquidations.** (See Liquidations, tentative.)**Stamp tax.**

- Bills of lading, export, stamps not required on. (T. D. 23032; May 8, 1901.)
- Bond, no tax on agreement for extension of. (T. D. 20256; October 29, 1899.)
- Bonds covering goods in transit through the United States to Canada or Mexico subject to stamp tax under act of 1898. (T. D. 21241; June 8, 1899.)
- Bonds covered by circular 123 of 1898 exempt from stamp tax on and after July 1, 1901. (T. D. 23129; June 19, 1901.)
- Bonds given by importers on delivery of packages of goods not designated for examination require stamping under act of 1898. (T. D. 20222; October 22, 1898.)
- Certificates issued by collectors of customs for cancellation of bonds or adjustment of customs accounts, and certificates of delivery of unappraised goods for cancellation of immediate-transportation bonds, not taxable under act of 1898. (T. D. 19666; July 15, 1898.)
- Certificates exacted by customs regulations not required to be stamped unless by express provision of law. T. D. 19605 modified.—Certificates for cancellation of bonds and certificates for delivery of bonded goods. (T. D. 19917; August 18, 1898.)
- Certificates of exportation of articles of domestic origin not taxable under act of 1898. (T. D. 21182; May 25, 1899.)
- Certificates of record and pedigree of animals subject to stamp tax under act of 1898. (T. D. 20860; March 16, 1899. T. D. 20978; April 11, 1899.)
- Combined statements and entries of goods imported by mail. (T. D. 19950; circular 164, August 26, 1898.)
- Contents of packages: Stamping of outside cases in lieu of separate packets, boxes, bottles, etc., not a compliance with act of June 13, 1898. Stamps may be affixed before shipment of articles from abroad. (T. D. 19590; June 30, 1898.)
- Custom-house entries. (T. D. 19503; circular 111, June 16, 1898. T. D. 19605; June 29, 1898. T. D. 19588; circular 123, June 30, 1898.)
- Diplomatic corps: Exemption of diplomatic corps from stamp tax on entries of goods for consumption or warehousing at any custom-house. (T. D. 22334; July 9, 1900.)
- Entries for consumption or rewarehouse at interior ports of goods entered at exterior ports for warehouse and transportation subject to stamp tax under act of June 13, 1898. (T. D. 19638; July 8, 1898.)
- Entries, appraised value basis of stamp tax on, under act of June 13, 1898. (T. D. 22042; February 28, 1900.)
- Entries by mail, etc. Stamp tax applicable to entries of goods imported by mail. No tax on receipts for duties collected on small importations. (T. D. 19726; July 23, 1898.)
- Entries: Two or more conjoined entries by appraisement, of the same number, made by the forwarding consignee of a packed package, may be stamped as one entry. (T. D. 22192; April 30, 1900.)
- Entries of free goods for United States made by officers of the Government exempt from stamp tax. (T. D. 22467; September 1, 1900.)
- Entries of money imported in payment of C. O. D. shipments subject to stamp tax under act of June 13, 1898. (T. D. 21796; November 23, 1899.)
- Entries of specie and gold and silver bullion imported as money or equivalent subject to stamp tax under act of June 13, 1898. (T. D. 20932; March 30, 1899.)
- Immediate-transportation entries: No stamps required on immediate-transportation entries under act of June 13, 1898. (T. D. 19669; July 16, 1898.)

**Stamp tax**—Continued.

Instructions relating to the requirements in the war-revenue law that internal-revenue stamps shall be affixed to certain imported articles. (T. D. 19594; circular 125, July 1, 1898. T. D. 19950; circular 164, August 26, 1898.)

Internal-revenue stamps are not required under the act of June 13, 1898, on entries of articles imported for use of the United States. (T. D. 22623; November 21, 1900.)

Landing certificates delivered before and filed after July 1, 1901, required to be stamped. (T. D. 23209; July 29, 1901.)

Manifests or lists of exports prepared solely for statistical purposes not subject to stamp tax under act of June 13, 1898, but certificates to manifests taxable. (T. D. 19665; July 15, 1898.)

Official checks: No stamps required on official checks drawn by officers of the customs on funds of United States, under act of 1898. (T. D. 19642; July 12, 1898.)

Official correspondence with persons residing in Canada and Mexico is exempted from the provisions of article 1827, Customs Regulations of 1899, in so far as relates to postage stamps. (T. D. 22581; November 2, 1900.)

Stamp tax required on original entries at custom-houses, and not on duplicates or triplicates, under act of June 13, 1898. (T. D. 19637; July 8, 1898.)

Stamp tax required on entries of imported goods, on entries of gold and silver coin and bullion, and on entries of goods sent to warehouse under general order. (T. D. 19659; July 13, 1898.)

Statements in form of entries of goods imported by mail subject to stamp tax as regular entries, under act of June 13, 1898. (T. D. 19636; July 8, 1898.)

**Stamps, customs.**

Customs stamps not required on cigars or other merchandise from Porto Rico subject to internal-revenue tax, in warehouse or general-order store on July 25, 1901. (T. D. 23211; July 30, 1901.)

**Standards, tea.** (See Tea.)**Star braids.** (See Braids.)**Starch.** (See Arrowroot; Tapioca flour.)**Starfish shells or skeletons.**

The shells or skeletons of starfish are held to be free of duty under paragraph 635, act of 1897, as "shells."—*In re Boden* (G. A. 5229) distinguished. (T. D. 24104—G. A. 5246; December 16, 1902.)

**Starling, English.**

Importation prohibited. (T. D. 22305; circular 94, June 22, 1900.)

**State courts, jurisdiction of.**

Goods in bonded warehouse are not subject to levy under judgment of State courts. (T. D. 19340; May 12, 1898.)

**Statements, certified.** (See Certified statements.)**Statuary.** (See, also, Statuettes.)

**Affidavit, sculptor's.** (See Statuary, sculptor's affidavit.)

**Bas-relief—**

The term "statuary," as used in section 3 and paragraph 454, act of 1897, embraces only figures "in the round"—that is, in full relief—or substantially so. Bas-reliefs in marble, executed by a professional sculptor, are not entitled to classification thereunder, but are dutiable as manufactures of marble under paragraph 115 of said act. (T. D. 24048—G. A. 5225; November 11, 1902.)

**Statuary—Continued.****Bronze—**

Bronze or spelter statuary, if cast, dutiable on importation at the rate of 45 per cent ad valorem under paragraph 193, act of 1897, and not admitted to entry at 15 per cent ad valorem under commercial agreement with Italy. (T. D. 22510; September 26, 1900.)

Metal statuary produced by casting, whether the cast is finally finished by the hand of the artist or not, is excluded from paragraph 454, act of 1897, not being "wrought by hand" from the metal, within the meaning of that paragraph. *Tiffany v. United States* (71 Fed. Rep., 691) followed.—A bronze bust produced by the so-called *cire perdue* process, in which the statue is the result of a casting from the sculptor's original model in clay and wax, is dutiable at 45 per cent ad valorem, as a manufacture of metal, under paragraph 193, act of 1897, and not as "statuary," under paragraph 454, or under section 3 as defined by paragraph 454. (T. D. 24016—G. A. 5213; October 16, 1902.)

**Church—**

Church statuary, so called, comprising figures representing the Savior, the Apostles, and other religious subjects, made variously of plaster of paris, cement, and other compositions of other earthy or mineral substances, cast in molds, and variously decorated, are excluded from the free list by the provisions in paragraph 454, act of 1897, and are dutiable according to component material. (T. D. 19310—G. A. 4137; May 3, 1898.)

**Defined—**

The term "statuary" is not limited to figures "in the round"—that is, in full relief or insulated in every part; and it is held accordingly that sculptured figures partly insulated and partly in high relief are subject to classification under act of 1897 as statuary.—G. A. 1057 and G. A. 2552 overruled. (T. D. 23376—G. A. 5029; November 20, 1901.)

**Marble—**

Statuary in marble comprising a single figure and group, claimed to be the conception of a deceased professional sculptor, and reproduced from the originals under his direction, found upon inspection and the testimony of distinguished professional sculptors and experts not to be "the professional productions of a statuary or sculptor only," but copies or reproductions executed by artisans or by mechanical means. Articles produced in an establishment operated and managed by a person exercising the profession of a sculptor may be the productions of a professional sculptor, yet not the *professional* productions of a statuary or sculptor only. (T. D. 19353—G. A. 4144; May 14, 1898.)

Marble statuary, including busts, single figures, groups, and bas-reliefs, intended chiefly for cemetery, or memorial, or church purposes, of such familiar subjects as Hope, Faith, Memory, Pity, Grief, Sorrow, Prayer, Recording Angel, Adoring Angel, Madonna, Blessed Virgin, etc., are dutiable under the provisions of paragraph 115, act of 1897, and not under paragraph 454 of said act.—Marble statuary produced in Italy from designs created and models executed by a professional sculptor in the United States is not the professional production of such sculptor. (T. D. 21481—G. A. 4520; August 8, 1899.)

Marble statuary shown by proper certificates to be the professional production of recognized sculptors in the country of production entitled to entry under paragraph 454, act of 1897, at 20 per cent ad valorem. (T. D. 23450; January 7, 1902.)

Busts, single figures, and groups, in Carrara and Castelina (alabaster) marble, of various familiar subjects, varying from about 13 inches to 5 feet in height, and from 65 to 1,570 lire, or \$12 to \$298 United States currency, in invoice value,

**Statuary—Continued.****Marble—Continued.**

are dutiable at 50 per cent ad valorem under paragraph 115, act of 1897, and are not exempt from duty, nor dutiable at 20 per cent ad valorem under paragraph 649 or 454 of said act. Although certain of them may have been produced in establishments owned or managed by professional sculptors or statuary, they are not "the professional productions of a statuary or sculptor only" within the intent and meaning of paragraph 454 of said act, but are copies or reproductions of original works, and were executed wholly or chiefly through mechanical means by artisans instead of artists, and are of the class usually kept in stock by manufacturers and dealers for sale at catalogue or list prices, according to design, size, style of finish, etc.; reference to G. A. 3427, G. A. 3515, G. A. 4026, and G. A. 4520. (T. D. 23029—G. A. 4922; May 6, 1901.)

Statues cut, carved, or otherwise wrought by hand from a solid block or mass of marble, alabaster, or other material specified in paragraph 454, act of 1897, by a professional sculptor, or under his direction or supervision, are entitled to free entry, under said paragraph, without regard to the purpose for which they are to be used, the degree of artistic merit they possess, or the fact that they are copied from the work of other sculptors.—*Townsend v. United States* (108 Fed. Rep., 801), affirmed by C. C. A., second circuit, in *United States v. Townsend* (112 Fed. Rep., 1023; 113 *ib.*, 442; 50 C. C. A., 680), *Merritt v. Tiffany* (132 U. S., 167), *Tutton v. Viti* (108 U. S., 312) followed; *In re MacFarland* (G. A. 4520), and *In re Bing* (G. A. 4922) reversed or overruled. (T. D. 23955—G. A. 5196; August 27, 1902.)

**Metal—**

All metal statuary not cut, carved, or otherwise wrought by hand from a solid block or mass of metal excluded from classification under paragraph 454, act of 1897. The statuary mentioned in section 3, act of 1897, does not include cast bronze statuary. (T. D. 21188; May 27, 1899.)

**Molded—**

Statuary, comprising single figures, groups "in the round" or insulated, also groups of figures and other objects in relief, known as "Stations of the Cross," molded of earthy or mineral substances known as "carton pierre," "carton romain," "stone composition," and terra cotta, painted and decorated, and known as "church statuary," is dutiable according to component material, whether imported for sale or for the use of religious or educational institutions, and is not exempt from duty under the provisions of paragraph 649, act of 1897, for "specimens or casts of sculpture." (T. D. 21543—G. A. 4533; August 24, 1899.)

**Sculptor's affidavit—**

An affidavit by the maker of a statue stating with respect to his professional status merely that he is "a professional artist" is not, when uncorroborated, sufficient evidence to establish his status as a "statuary or sculptor" within the meaning of paragraph 454, act of 1897. (T. D. 24069—G. A. 5231; November 24, 1902.)

**"Sculptor or statuary" defined—**

A person who possesses artistic education and the ability to make statuary which gives a pleasing and artistic impression to the eye, though neither his education nor his skill be of a high order, is a "sculptor or statuary" within the meaning of paragraph 454, act of 1897. The existence of such qualifications may be established by any competent evidence.—Direct evidence bearing upon a sculptor's education or reputation, or a certificate from a known sculptor,

**Statuary—Continued.****"Sculptor or statuary" defined—Continued.**

while valuable, is not indispensable. The statue itself is the best evidence of the training and skill of the sculptor, and, since it need not be work that will satisfy a connoisseur, the inference that it was produced by a sculptor in the tariff sense is justified if it possess qualities that convey "a pleasing and artistic impression" to the average man.—Marble and alabaster statuary not accompanied with certificates or other direct evidence of execution by a sculptor, but which, in the examiner's opinion, equaled or was better than the work passed upon in the Townsend case (*infra*), held to be "statuary, \* \* \* the professional production of a statuary or sculptor," dutiable at 15 or 20 per cent ad valorem, under various provisions, and not at 50 per cent ad valorem, as manufactures of marble or alabaster, under paragraph 115.—Townsend v. United States (108 Fed. Rep., 801; affirmed by C. C. A., 113 Fed. Rep., 442); *In re Bing*, G. A. 5196 (T. D. 23955); *In re Schlesinger*, G. A. 5224 (T. D. 24047), and other cases followed. (T. D. 24822—G. A. 5501; December 8, 1903.)

**Vases not statuary—**

The term "statuary," as used in paragraph 454, act of 1897, has reference only to representations of the human or animal form, and does not include representations of inanimate things or merely conventional or architectural objects, such as marble vases, pedestals, and bases. (T. D. 24758—G. A. 5462; October 28, 1903.)

**Wooden statuary for churches—**

The exemption of "statuary," imported for the use and by order of religious institutions, in paragraph 649, act of 1897, is, by paragraph 454, restricted to statuary made from marble, stone, alabaster, or metal. *Held*, accordingly, that wooden statues imported by a church are not free under paragraph 649, but are dutiable at 35 per cent as manufactures of wood under paragraph 208. (T. D. 24757—G. A. 5461; October 28, 1903.)

**Statuettes.****Church statuary—**

Church statuary, so called, consisting of statuettes made variously of plaster of paris and of earthy substances, dutiable under the provisions of paragraph 95, act of 1897.—*In re Hempstead et al.* (G. A. 4924) cited and followed. (T. D. 23983; September 30, 1902.)

**Imitation of ivory—**

Statuettes, including busts and groups of various familiar subjects, composed of stearine, plaster, and other earthen or mineral substances, not decorated, and designed to imitate old ivory, are dutiable at 55 per cent ad valorem under the provisions of paragraph 95, act of 1897, and not at 35 per cent ad valorem as manufactures of plaster of paris under paragraph 450 of said act. (T. D. 21059—G. A. 4424; April 25, 1899.)

**Ivory statuette—**

Not a personal effect, and not free as effect of American citizen dying abroad. (T. D. 19118; March 21, 1898.)

**Marble figures—**

Statuettes are dutiable under provision for "statuary" in paragraph 454, act of 1897, and without regard to their value, if produced as required by said paragraph. (T. D. 24047—G. A. 5224; November 5, 1902.)

**Plaster of paris—**

Statuettes composed of lime, sulphuric acid, and water, constituting plaster of paris, cast in molds and painted in flesh tints and bright colors, and otherwise decorated with metal leaf or bronze powder, the painting and decorating being



**Statuettes—Continued.****Plaster of paris—Continued.**

the more attractive feature and element of chief cost in the articles, and which, although not fired or baked by artificial heat, closely resemble and serve the same purpose as china, porcelain, parian, or bisque statuettes, are dutiable at 60 per cent ad valorem under paragraph 95, act of 1897, and not at 35 per cent or 45 per cent ad valorem as manufactures of plaster of paris or otherwise under paragraphs 450 and 97 of said act. See G. A. 1429 and G. A. 3298. [FISCHER, General Appraiser, dissenting.] (T. D. 23054—G. A. 4924; May 9, 1901.)

Plaster-of-paris statuettes dutiable at the rate of 35 per cent ad valorem under paragraph 450, act of 1897. (T. D. 24398; April 30, 1903.)

Vases and statuettes made of plaster of paris are dutiable at the rate of 35 per cent ad valorem under paragraph 450, act of 1897, as manufactures of plaster of paris. Such merchandise is not dutiable under paragraph 95 as earthenware vases and statuettes.—G. A. 4924 (T. D. 23054) reversed; *Bing v. United States* (121 Fed. Rep., 194) cited and followed. (T. D. 24443—G. A. 5343; May 22, 1903.)

**Staves.** (See, also, Boxes and barrels.)

Staves, beveled and chamfered, dutiable at 10 per cent ad valorem under paragraph 202, act of 1897. (T. D. 21460—G. A. 4512; July 31, 1899.)

**Staves and shooks imported into Porto Rico.** (See Porto Rico.)**Steamers, lading and unlading.** (See Unlading, etc.)**Steaming blankets.** (See Wool.)**Steam-plow machinery.**

Steam-plow machinery, consisting of engines and tackle for operating steam plows, is not classifiable as "plows" under paragraph 460, act of 1897, but is dutiable under paragraph 193 as manufactures of metal at 45 per cent ad valorem. It seems, however, that plows operated by such machinery are properly dutiable at 20 per cent ad valorem, as "plows," under paragraph 460. (T. D. 23818—G. A. 5165; June 23, 1902.)

**Steamships, equipment of.** (See Equipment of steamships.)**Steel and iron, galvanized.** (See Galvanized iron or steel.)**Steel bars.** (See Metal bars.)**Steel boiler plate shearings.** (See Boiler plate shearings; Scrap steel.)**Steel, cold-rolled, brightened or polished.**

The provision in paragraph 141, act of 1897, that "on all strips, plates, or sheets of iron or steel of whatever shape, other than the polished, planished, or glanced sheet iron or sheet steel hereinbefore provided for, which are cold rolled, cold hammered, blued, brightened, tempered, or polished by any process to such perfected surface finish or polish better than the grade of cold rolled, smoothed only, hereinbefore provided for, there shall be paid one cent per pound in addition to the rates provided in this act upon plates, strips, or sheets of iron or steel of common or black finish," is to be taken in a distributive sense; and in order to ascertain the rate upon steel strips which have been brightened to a perfected surface finish or polish better than the grade of cold rolled, smoothed only, it is only necessary to ascertain what rate or rates are provided in the act upon common or black finish steel strips; it is not necessary to consider the rates fixed by the act upon plates or sheets of iron or steel of common or black finish. Cold-rolled steel strips which have been

**Steel, cold-rolled, brightened or polished**—Continued.

brightened or polished to a perfected surface finish or polish better than the grade of cold rolled, smoothed only, are dutiable under the provisions of paragraph 141 of said act at the rate of 1 cent per pound in addition to the rates imposed by said act on common or black steel strips of corresponding gauge and value. (T. D. 24460—G. A. 5347; June 1, 1903.)

**Steel, cold-rolled, smoothed only.**

Strips of steel which have been cleaned by acid and subsequently cold rolled until the surface has become brightened are dutiable under paragraph 141, act of 1897, at 1 cent per pound in addition to the rates imposed thereon by paragraph 135. It is not necessary that the brightened surface should be produced by a separate and independent process similar to polishing. It is sufficient if it is brightened as a result of cold rolling.—United States *v.* Schorverling (146 U. S., 76) and G. A. 5347 (T. D. 24460) followed. (T. D. 24579—G. A. 5384; July 16, 1903.)

**Steel cylinders.** (See Tubes.)**Steel dies.**

Steel dies used in the manufacture of buttons dutiable on report of appraiser that they possess a commercial value. (T. D. 19513; June 20, 1898.)

**Steel for band saws.**

Certain band-saw steel in strips dutiable under paragraph 122, act of 1894, as saw plates or "steel in all forms and shapes not specially provided for." (T. D. 20576; January 21, 1899.)

Untempered cold-rolled steel from 0.002 to 0.130 of an inch thick, from 0.25 of an inch to 6 inches wide, from 4 to 900 feet long, valued at from 13 to 240 shillings per hundredweight, and which is used for making penholder tips, hack saws, dies, circular cutters, ferrules, clock springs, sinkers for knitting machines, watch-case springs, parts of watches, etc., found not to combine those characteristics as to dimensions, quality, and value which are necessary to make it suitable for use in making band saws, and held not to be dutiable under the provision in paragraph 128, act of 1897, for "steel bands or strips, untempered, suitable for making band saws," but when of a thickness of 0.025 of an inch or less and valued at more than 4 cents per pound to be dutiable at 45 per cent ad valorem under paragraph 137, and when thicker than 0.025 of an inch or when valued at 4 cents per pound or less to be dutiable according to value under paragraph 135. (T. D. 22177—G. A. 4704; April 21, 1900.)

**Steel in coils.**

Cold-rolled steel in coils less than 0.025 of an inch thick dutiable as sheet steel in strips, under paragraph 124, act of 1894, at 40 per cent ad valorem.—*In re* Wetherell, 65 Fed. Rep., 987; *In re* Belcher, 91 Fed. Rep., 975. (T. D. 21027—G. A. 4415; April 15, 1899.)

**Steel in strips.**

Certain steel in strips valued at less than 4 cents per pound dutiable under paragraph 122, act of 1894, by virtue of the closing proviso of said paragraph, which applies to all the articles enumerated in the paragraph. (T. D. 19176; April 2, 1898.)

Steel strips valued at less than 4 cents per pound dutiable under provision in paragraph 122, act of 1894, for "steel in all forms and shapes not specially provided for."—*Wolff v.* United States (87 Fed. Rep., 201) and *In re* Taylor (G. A. 3561) followed. (T. D. 19384—G. A. 4148; May 19, 1898.)

**Steel or iron.**

Wire gauge for sheets or plates of. (See Wire gauge, etc.)

**Steel plates, cold-rolled.**

Steel or iron sheets or plates valued at more than 3 cents per pound are dutiable according to value under the provisions of paragraph 135, act of 1897. The provisions of paragraph 133 do not apply to articles dutiable under said paragraph 135, but are limited to such sheets or plates as are provided for by gauge. Paragraph 133 fixes a specific rate and must be read as part of paragraph 131.—G. A. 430 followed; G. A. 906 modified. (T. D. 22933—G. A. 4899; March 28, 1901.)

Sheet iron valued at more than 3 cents per pound is subject to duty at 45 per cent ad valorem, under paragraph 193, and to the additional duties of two-tenths of 1 cent per pound, provided in paragraphs 132 and 133, respectively, according to whether the article is cold-rolled, smoothed only, not polished, or whether it is galvanized, or both.—T. D. 22929 and T. D. 23333 cited and followed. (T. D. 23662; April 11, 1902.)

**Steel plates for printing.**

An engraved plate, in the form of a table top, used by glass manufacturers for making devices or figures on plate glass, is not a plate of the kind provided for in paragraph 166, act of 1897, which includes only such plates as are used for printing on paper or some similar material. (T. D. 21975—G. A. 4650; February 1, 1900.)

An engraved steel plate, mounted on a table top like a frame, and used in the manufacture of plate glass, is dutiable under the provision in paragraph 135, act of 1897, for "plates and steel in all forms and shapes not specially provided for," and not under paragraph 193 of said act, as a manufacture of metal, not specially provided for.—*In re Morris*, G. A. 4650 (T. D. 21975), overruled; *Morris v. United States* (not reported) followed. (T. D. 24626—G. A. 5409; August 18, 1903.)

**Steel rods, clock and watch wire.**

Steel rods known as "Stubb's steel wire," not above No. 5 Birmingham wire gauge, and valued at more than 4 cents per pound, dutiable at 45 per cent ad valorem as clock and watch wire, under paragraph 137, act of 1897.—G. A. 4758, and the Board's decision of February 5, 1901, *In re Belcher & Loomis Hardware Company* (unpublished) compared. (T. D. 23278; September 23, 1901.)

**Steel rods, polished.**

Tempered and polished steel rods, less than No. 6 wire gauge, not dutiable under paragraph 135, act of 1897, as steel in all forms and shapes not specially provided for, but dutiable under paragraphs 136, 137, and 141, at 40 per cent ad valorem and three-fourths of a cent per pound additional. Tempered and polished steel rods not smaller than No. 6 wire gauge held to be dutiable under paragraph 135 as steel in all forms and shapes not specially provided for, with the additional rate of one-fourth of a cent per pound provided under paragraph 141. (T. D. 22468—G. A. 4758; September 4, 1900.)

**Steel, scrap.** (See Scrap steel.)**Steel shavings, steel wool, and steel fiber.**

The provision in paragraph 135, act of 1897, for "steel in all forms and shapes not specially provided for" in said act, includes steel in all forms and shapes in which simply the form and not the character of the metal is changed, unless more specially provided for elsewhere in the act. Accordingly, *Held* that so-called "steel wool," "steel fiber," or "steel shavings," scraped off of steel-wire rods or steel bars by means of a toothed knife, and used for cleaning hard-wood floors, and as a substitute for sandpaper, are dutiable under said

**Steel shavings, steel wool, and steel fiber**—Continued.

provision in paragraph 135, and not under paragraph 193, as manufactures of steel.—United States *v.* Binney (82 Fed. Rep., 992), affirming *In re Binney* (G. A. 3159) cited and applied. (T. D. 21837—G. A. 4612; December 11, 1899.)

**Steel, structural.**

Pieces of flat steel, 1 inch in thickness, and of various widths and lengths, are not structural forms or shapes provided for in paragraph 125, act of 1897. To fall within that provision steel must have a definite form or shape which will make it readily recognizable as a form or shape of structural steel. Such articles are also not covered by the provisions of paragraph 126, but are dutiable under paragraph 135, according to value.—When shapes or forms, not structural in shape or form, have been sheared or stamped out of plate, they are no longer sheets or plates, but articles made therefrom, having new name, character, and use. (T. D. 24602—G. A. 5395; July 30, 1903.)

**Steel tubes.** (See Tubes.)**Steel wire.** (See, also, Wire rope.)

Proviso in paragraph 137, act of 1897, construed to be the minimum rate of duty on wire costing over 4 cents per pound.—Specific, ad valorem, minimum, and maximum rates of duty interpreted under said paragraph.—Tests of strength and quality of wire may be made with proper machinery at the port of St. Louis, Mo. (T. D. 19288; April 28, 1898.)

Wire proviso of paragraph 137, act of 1897, imposes a fixed and not a minimum rate.—Wire valued above 4 cents per pound dutiable at 40 per cent ad valorem.—Rope containing wire smaller than 16 w. g., valued less than 4 cents, dutiable at 2 cents per pound, with an additional duty of 1 per cent. (T. D. 20171—G. A. 4289; October 6, 1898.)

Wire, flat steel, valued at less than 4 cents per pound, not liable to extra duty of 1 cent per pound under the proviso of paragraph 124, act of 1894, but dutiable under paragraph 122 of said act under the enumeration for “steel in all forms and shapes not specially provided for.” (T. D. 21843; December 15, 1899.)

**Stenciling of stamps on imported cigars.**

Name of importing vessel may appear in the stenciling of stamps on cigars received under immediate-transportation entries. (T. D. 19077; March 11, 1898.)

**Stereotype plates.**

Importation of plates made from type set in foreign countries prohibited. (T. D. 20406; December 10, 1898.)

**Sterilized or pasteurized cream.** (See Cream.)**Sticks for umbrellas.** (See Umbrella sticks.)**Sticks for walking canes.**

Certain sticks about 36 inches in length, which have been steamed and crooked at one end, suitable to be made up into walking sticks or canes, are dutiable at the rate of 40 per cent ad valorem under the provisions of paragraph 462, act of 1897, as “walking canes, \* \* \* unfinished.” Such articles, having been “further advanced than cut into lengths suitable for sticks for \* \* \* walking canes,” are precluded from the provisions of paragraph 700. (T. D. 24734—G. A. 5449; October 16, 1903.)

**Sticks of lancewood.** (See Lancewood sticks.)**Still wines in bottles.**

Bottles containing over 1 pint, packed 24 to the case, dutiable at \$1.60 per dozen, under paragraph 296, act of 1897. (T. D. 20843—G. A. 4379; March 9, 1899.)

**Stockings, cotton.** (See Cotton stockings.)

**Stone, building.** (See Lava rock.)

**Stone, pumice.** (See Pumice stone.)

**Stones, flint, for polishing.** (See Flint stones, etc.)

**Stoneware, decorated and common.**

Stoneware crockery covered with a transparent glaze is dutiable at the rate of 25 per cent ad valorem as plain, embossed, or salt-glazed common stoneware under paragraph 94, act of 1897, and not as decorated or ornamented stoneware. When covered with a single colored glaze, presenting a solid color, such merchandise is not decorated nor plain, and is dutiable at the rate of 55 per cent ad valorem under paragraph 96 of said act. When covered with glazes of different colors, or ornamented with variously colored designs, such merchandise is dutiable at the rate of 60 per cent ad valorem under said paragraph 96.—*Koscherak v. United States* (98 Fed. Rep., 596) followed; *G. A. 3707* (T. D. 17655) cited. (T. D. 24424—*G. A. 5336*; May 6, 1903.)

**Stopper tubes, cork.** (See Cork stopper tubes.)

**Stoppers, bottle.** (See Bottle stoppers.)

**Storage charges.** (See, also, Cartage and storage charges; Unclaimed goods, sale of.)

Bill for rent of warehouse leased by collector to be paid out of storage charges withheld as part of his compensation from proceeds of sale of abandoned goods. (T. D. 21220; June 5, 1899.)

Storage charges on certain goods, a portion of which was sold for purpose of collecting additional duties for undervaluation and the balance as unclaimed goods, payable after payment of expenses of appraisement, advertisement, and sale. (T. D. 21356; July 6, 1899.)

**Storage of tea.** (See Tea.)

**Storekeepers.**

Storekeepers in bonded warehouse; amending article 979, Customs Regulations of 1899. (T. D. 24652; circular 100, September 8, 1903.)

Storekeepers and inspectors handling goods by immediate-transportation entry, instructions to. (T. D. 24670; circular 106, September 18, 1903.)

**Stout.**

Dregs or lees of. (See Lees or dregs.)

Gauge of. (See Gauge of bottles, etc.)

**Straw braids.** (See Braids; Cotton.)

**Straw, flax.** (See Flax straw.)

**Straw-hat crowns or bodies.** (See Hat crowns or bodies.)

**Straw hats.** (See, also, Hats.)

Mexican hats composed of plaited and braided bleached, unbleached, and variously colored straw, the base of the crown and outer border of the brim being trimmed with wide ornamental bands of the same or similar material as the body of the hats, are dutiable at 50 per cent ad valorem, as assessed, under the provision for "trimmed hats" in paragraph 409, act of 1897, and not at 35 per cent ad valorem, as claimed, under the same paragraph and act. (T. D. 22728—*G. A. 4842*; January 15, 1901.)

**Straw mats.**

Straw mats are not dutiable under the provisions of paragraph 334, act of 1897, as mats of vegetable fiber, but are dutiable under the provisions of paragraph 449 as manufactures of straw not specially provided for.—*G. A. 4396* and *G. A. 4493* cited and followed. (T. D. 23144—*G. A. 4954*; June 25, 1901.)

**Striped jute bags.** (See Bags.)

**Strips, horn.** (See Horn strips.)

**Strips of white pine.** (See White-pine strips.)

**Strips, steel.** (See Steel in strips.)

**Structural iron.** (See Iron, structural.)

**Structural steel.** (See Steel.)

**Strung metal beads.** (See Beads, strung metal.)

**Studbooks.** (See Animals.)

**Sturgeon.** (See Fish.)

**Subacetate of copper.**

A certain chemical compound known as "verdet raffiné," valued at nearly 14 cents per pound, and used in hat and wool dyeing as a mordant to logwood, is found to be a subacetate of copper and to be properly subject to classification as free of duty under the provision in paragraph 694, act of 1897, for "verdigris, or subacetate of copper," and not as dutiable under the provision in paragraph 3 of said act for "chemical compounds \* \* \* not specially provided for."—United States v. Petry (116 Fed. Rep., 929) followed. (T. D. 24102—G. A. 5244; December 12, 1902.)

**Suberit (artificial cork, or cork substitute).**

Suberit, so called, an article in the form of cubes, manufactured from pulverized cork, which may be derived from cork waste, or cork in any form, after being subjected to certain processes, is properly dutiable at the rate of 8 cents per pound under the provisions of paragraph 416, act of 1897, for "cork, artificial, or cork substitutes, manufactured from cork waste and not otherwise provided for," and not at 25 per cent ad valorem under the provisions of paragraph 448 for manufactures of cork. (T. D. 24827—G. A. 5503; December 9, 1903.)

**Subports.** (See Ports.)

**Substitute for cocoa-butter:** (See Cocoa-butterine.)

**Sucre of Ecuador.** (See Ecuador.)

**Sufficiency of protest.** (See Protest.)

**Sugar.** (See, also, Countervailing duty.)

Additional duties on sugars imported from, or the product of, countries paying bounties on the export thereof. (T. D. 20407; circular 199, December 12, 1898.)

Assessment of estimated duties on beet-root sugars. (T. D. 19338; circular 81, May 12, 1898.)

Bounties: Department's circular 199, of December 12, 1898, relative to sugar bounties, applicable only to sugars shipped to the United States on or after that date.—Instructions as to refined sugar from Holland. (T. D. 20473; January 3, 1899.)

Department's regulations as to assessment of a countervailing or additional duty on sugar conclusive under section 5, act of 1897. (T. D. 19256—G. A. 4133; April 19, 1898.)

In absence of certificate of origin of raw sugar from which imported refined sugar is produced, it is to be presumed that the raw sugar comes from a bounty-paying country; liquidation to be suspended, and duties estimated in amount sufficient to cover the highest export bounty paid. (T. D. 19108; March 17, 1898.)

Keys for cans or chests of sugar samples.—Modification of regulations, T. D. 20707. (T. D. 20911; March 28, 1899.)

Modifying paragraph 33 of the regulations of February 17, 1899 (T. D. 20707), so as to allow the use of any suitable glass jars for preservation of samples of sugar. (T. D. 21004; April 14, 1899.)

**Sugar—Continued.**

Sugar in sweetened chocolate not liable to countervailing duty under section 5, act of 1897, not being "sugar changed in condition." (T. D. 19632; July 6, 1898.)

**Argentine Republic—**

Additional duty on Argentine sugar. (T. D. 23015; circular 52, May 4, 1901.)

**Austro-Hungarian—**

Export bounties on sugar produced in Austria-Hungary. (T. D. 21969; circular 10, February 2, 1900. T. D. 22748; circular 5, January 24, 1901. T. D. 23498; circular 11, January 30, 1902. T. D. 24167; circular 10, January 19, 1903.)

Sugars shipped from Austria-Hungary after August 1, 1899, to be treated as sugars produced after that date, as August 1 is the correct date of the beginning of the sugar-account year of Austria-Hungary. (T. D. 22036; February 27, 1900.)

Suspension of liquidation of entries covering sugars produced in Austria-Hungary until ascertainment and proclamation of actual bounties paid, under section 5, act of 1897.—Estimation of duties on entries. (T. D. 21601; September 15, 1899.)

Suspension of liquidation of entries covering sugars subject to countervailing duty optional with importers. (T. D. 24149; January 13, 1903.)

**Beet and cane—**

Identification of, regulations for. (T. D. 24697; circular 116, October 5, 1903.)

**Belgian—**

Additional duties on sugar imported from, and the product of, Belgium. (T. D. 21013; circular 59, April 18, 1899.)

Belgian sugars produced after September 1, 1900, even if contracted for or purchased in advance, will be governed by declaration to be issued, whereas sugars produced before September 1, 1900, will be subject to countervailing duties equal to the bounties declared January 31, 1900, T. D. 21962. (T. D. 22150; April 13, 1900.)

Export bounties on Belgian sugars. (T. D. 21962; circular 9, January 31, 1900. T. D. 21115; circular 37, March 30, 1900. T. D. 22813; circular 9, February 14, 1901.)

Liquidations of all entries of Belgian sugars to remain suspended until net amounts of export bounties received are proclaimed. (T. D. 18882; January 27, 1898.)

**Cuban—Certificates—**

Collectors of customs at ports in Cuba from which sugar is exported to the United States designated by the Cuban Government as proper officers to issue certificates required in circular 105 of September 17, 1903. (T. D. 24764; November 10, 1903.)

**French—**

Additional duties on sugars imported from, and the product of, France. (T. D. 19071; circular 49, March 10, 1898. T. D. 22839; February 26, 1901.)

Sugars produced in the French West Indies not subject to countervailing duty if imported direct. If exported to this country from France, subject to countervailing duty equal to French bounty. (T. D. 22633; November 24, 1900.)

Sugar-bounty act of April 7, 1897, construed, and held not applicable to a cargo of sugar contained in a vessel that sailed from France on the day the act was promulgated and became operative. (T. D. 24266—G. A. 5294; March 3, 1903.)

Raw sugar imported from France, reliquidation of entries covering. (See Mistakes of facts.)

**Sugar—Continued.****French sugar bounty—**

A collector of customs, after making an ascertainment of duties and marking it as the "liquidation," also stamped upon the entry the words "subject to change of rates if required by law," and stamped the same words on the bulletin hung in the custom-house to notify the importers of his action. *Held* that the use of such stamp was notice to the importers that the ascertainment of duties was tentative, and was not the final "liquidation" of the entry against which a protest would lie. *In re Wesendonck*, G. A. 4032 (T. D. 18634). The date of the departure of a vessel from a foreign port is the time of exportation of merchandise which it is transporting. *Irvine v. Redfield*, 23 How., 170. The act of April 7, 1897, construed, and held not applicable to a cargo of sugar contained in a vessel that sailed from France on the day the act was promulgated and became operative. (T. D. 24266—G. A. 5294; March 3, 1903.)

Sugar from France—Sufficiency of protest: Appeal directed from decision of the Board of United States General Appraisers (G. A. 5294), involving the question of dutiable classification of certain sugar imported from France; also the question of sufficiency of the protests. (T. D. 24292; March 16, 1903.)

**German—**

Export bounties on German raw sugar, provisions of circular 86 (T. D. 21274) regarding, applicable only to sugars shipped to United States on or after date of circular of June 20, 1899. (T. D. 21333; June 30, 1899.)

Export bounties on German refined sugar. (T. D. 22104; circular 34, March 24, 1900.)

Raw sugar the product of Germany, polarizing below 90 per cent, exempt from countervailing duty under section 5, act of 1897. (T. D. 19318; May 5, 1898.)

Raw sugar, export bounty on German. (T. D. 21274; circular 86, June 20, 1899.)

**Holland—**

Instructions as to refined sugar. (T. D. 20473; January 3, 1899.)

**Identification of—**

Regulations for the identification of imported sugars subject to countervailing duties under section 5, act of 1897. (T. D. 24668; circular 105, September 17, 1903.)

**Italian—**

Additional duty on beet sugar imported from, or the product of, Italy: Liquidation of all sugars imported from, or the product of, Italy suspended pending investigation. (T. D. 23125; circular 69, June 17, 1901.)

**Netherlands—**

Sugars imported from, or the product of, the Netherlands. (T. D. 19045; circular 44, March 5, 1898.)

Suspension of liquidation of entries governing sugars produced in the Netherlands until ascertainment and proclamation of actual bounties paid, under section 5, act of 1897.—Estimation of duties on entries. (T. D. 20963; April 5, 1899.)

Sugars produced in the Netherlands, export bounties on. (T. D. 22128; circular 40, April 4, 1900. T. D. 22861; circular 28, March 8, 1901. T. D. 23416; circular 106, December 17, 1901. T. D. 23998; circular 124, October 13, 1902. T. D. 24812; circular 131, December 2, 1903.)

The system in the Netherlands of imposing on sugar an excise tax, a deduction from which is allowed for the production of sugar, and of remitting on exportation the whole of the excise tax, without regard to the deduction made therefrom, results practically in the bestowal of a bounty or grant on the



**Sugar—Continued.****Netherlands—Continued.**

exportation of sugar, within the meaning of section 5, act of 1897. Accordingly, sugar from the Netherlands is subject to an additional duty equaling the amount of the bounty.—*In re Hills Brothers Company* (G. A. 4261) and *United States v. Hills Brothers Company* (107 Fed. Rep., 107) followed. (T. D. 23325—G. A. 5012; October 21, 1901.)

**Polariscopic test—**

The regulations of the Secretary of the Treasury of October 27, 1897 (T. D. 18508), prescribing that a particular polariscopic test, made by special apparatus, shall determine the classification of imported sugars, in place of the former "commercial test," are not unreasonable or violative of any provision of law. It seems that the commercial test was adopted for arriving at market value rather than for purposes of classification.—The phrases "testing by the polariscope" and "degrees shown by the polariscope," as used in paragraph 209, act of 1897, have no peculiar trade meaning, but are used descriptively in their ordinary signification as indicating a true polariscopic test. (T. D. 20850—G. A. 4386; March 11, 1899.)

**Russian—**

1. *Administrative question—Authority of Secretary of Treasury*—The question whether a country pays or bestows a bounty or grant upon the exportation of an article within the meaning of section 5, act of 1897, lies, in its initiative, with the Secretary of the Treasury.
2. *Judicial question—Jurisdiction of the Board*—Where such a question involves the construction of the laws of the exporting country, it necessarily becomes a judicial one; and the Board of Classification has jurisdiction to determine whether any bounty or grant is actually paid or bestowed.—*Hills Brothers Company v. United States* (107 Fed. Rep., 107; 46 C. C. A., 167) followed.
3. *Secretary's determination of amount of bounty conclusive*—It seems that the decision of the Secretary of the Treasury as to the amount of any such bounty or grant is conclusive and not reviewable by this Board or the courts.—*United States v. Klingenberg* (153 U. S., 93; 14 Sup. Ct. Rep., 790); *Hadden v. Merritt* (115 U. S., 25) applied.
4. *Bounty*—A "bounty" may be defined as any advantage or benefit conferred upon or compensation paid to a person or class of persons, the burden of which is borne, directly or indirectly, by the public treasury.
5. *Grant*—A "grant" implies the conferring by the sovereign power of some valuable privilege, franchise, or other right of like character, upon a corporation, person, or class of persons. It involves the idea of a favor conferred by government, but does not necessarily embrace the act of appropriating money out of the public treasury.
6. *Exemption from taxation*—The privilege of exemption from taxation, as well as the remission or cancellation of a tax already assessed, may properly be considered a "grant."—*Chicago, B. & K. C. R. R. v. Guffey* (120 U. S., 569); *Given v. Wright* (117 U. S., 656).
7. *Purpose of a statute determined by its effect*—In whatever language a statute may be framed, its purpose must be determined by its natural and reasonable effect.—*Henderson v. The Mayor* (92 U. S., 259, 268).
8. *Bounty or grant on exportation of sugar*—The Russian Government pays or bestows a bounty or grant upon the exportation of so-called "free sugar," so as to work a benefit or advantage to the exporter in two ways: (a) By remitting or refunding the excise tax due upon the sugar, and (b) by issuing to the exporter a certificate of exportation, carrying with it a privilege of exemption from taxation, which certificate is transferable and has a substantial market value.—TICHENOR, General Appraiser, dissenting, holds as follows: 1. That the remission on exportation of sugar of the excise tax does not constitute a "bounty or grant upon the exportation." 2. That a bounty or grant need not be money, but

**Sugar—Continued.****Russian—Continued.**

may consist of a valuable right, conditioned, however, upon *exportation*, in order to be within the purview of section 5, act of 1897. 3. That Russia does apparently confer a valuable right or privilege in her domestic markets upon her manufacturers of sugar, but this right is not conditional upon *exportation*.

4. The question being in doubt, the doubt should be resolved in favor of the importer. (T. D. 22984—G. A. 4912; April 19, 1901.)

*Bounty—Authority of Secretary of Treasury*—The question whether a country pays or bestows a bounty or grant upon the exportation of an article within the meaning of section 5, act of 1897, lies, in its initiative, with the Secretary of the Treasury.—*Jurisdiction of the Board and courts*—Where such a question involves the construction of the laws of the exporting country, it necessarily becomes a judicial one; and the Board of Classification and the United States courts have jurisdiction to review the Secretary's action, and to determine whether any bounty or grant is actually paid or bestowed. *Downs v. United States* (23 Sup. Ct. Rep., 222, affirming 113 Fed. Rep., 144; 51 C. C. A., 100) and *In re Downs*, G. A. 4912 (T. D. 22984).—*Bounty on sugar*—The Russian Government pays or bestows a bounty or grant on the exportation of "free sugar," so as to work a benefit or advantage to the exporter, first, by remitting or refunding the excise tax due upon the sugar, and, second, by issuing to the exporter a certificate of exportation, carrying with it a privilege of exemption from taxation, which certificate is transferable and has a substantial market value. *Downs case, supra*. (T. D. 24355—G. A. 5322; March 6, 1903.)

Countervailing duty: Continuation or suspension of countervailing duty on Russian sugars subject to decision of Supreme Court. (T. D. 24039; November 5, 1902.)

Export bounties on sugar produced in Russia. (T. D. 22814; circular 10, February 14, 1901. T. D. 22836; February 25, 1901. T. D. 22984—G. A. 4912; April 19, 1901.)

Russian sugar exported to the United States from a German customs warehouse exempt from countervailing duty if produced wholly in Russia. (T. D. 19919; August 18, 1898.)

Russian sugars shipped by way of German ports under bills of lading issued at Russian port of exportation and port of transshipment, and Russian sugars exported to the United States from German customs warehouse, exempt from countervailing duty. (T. D. 22382; July 24, 1900.)

Russian sugars: Production of consular and other certificates on entry of sugars under circular 50, of April 30, 1900. (T. D. 22512; September 27, 1900.)

Sugars produced in Russia and shipped after April 20, 1900, to the United States, either directly or by way of ports in other countries, on through bills of lading signed at the Russian port of shipment indicating that the goods are to be delivered at an American port, will not be subject to additional duty under the provisions of section 5, act of 1897, until further orders. (T. D. 22222; May 10, 1900.)

Sugars shipped directly to the United States from Russia must be accompanied by invoices consulated before the United States consul in whose district is located the Russian port from which the journey of exportation to the United States commences. (T. D. 22512; September 27, 1900.)

**Sampling—**

Regulations regarding sampling and testing of imported sugar as a means of preventing protracted exposure of samples to sunlight and air. (T. D. 21300; June 22, 1899.)

Sampling and classification of sugars. (T. D. 20707; February 17, 1899. T. D. 21093; May 5, 1899. T. D. 21951; January 25, 1900.)

**Sugar drainings.**

Sugar drainings dutiable as molasses under paragraph 209, act of 1897. (T. D. 20613—G. A. 4339; January 23, 1899.)

**Sugar, refined, granulated.** (See Countervailing duty.)**Sugar-refining machinery.**

Sugar-refining machinery dutiable at 45 per cent ad valorem under paragraph 193, act of 1897, as manufactures of metal, unless the rough iron castings are separately itemized, and values segregated on the invoice, which are then dutiable at eight-tenths of 1 cent per pound under paragraph 148. (T. D. 22027; February 23, 1900.)

**Sugar, retested.**

Classification of. (T. D. 21951; circular 8, January 25, 1900.)

**Sugar sweepings.**

Sugar sweepings obtained from cargoes of refined sugar are not dutiable as refined sugar, but are dutiable according to polariscopic test at the rates prescribed in paragraph 209, act of 1897.—In assessing duty on sugar sweepings, their previous character and condition must be disregarded and neither their refinement nor their color considered. *United States v. Salambier* (170 U. S., 621) and *United States v. Shea* (114 Fed. Rep., 38) cited as to sufficiency of protest. (T. D. 23854—G. A. 5173; July 8, 1902.)

**Sugar wafers.** (See Wafers.)**Sulfonal.** (See Medicinal preparations, etc.; Phenacetin and sulfonal.)**Sulphate of ammonia.** (See Ammonia, sulphate of.)**Sulphate of magnesia.** (See Epsom salts.)**Sulphide of antimony.** (See Antimony.)**Sulphide of antimony ore, ground.** (See Antimony.)**Sulphide of zinc, white.** (See Lithophone.)**Sulphur.**

Crude sulphur referred to in T. D. 12813 and T. D. 17756 to be classified as refined sulphur under paragraph 84, act of 1897, at \$8 per ton. (T. D. 19540; June 22, 1898.)

Ground sulphur in sacks exempt from duty under paragraph 674, act of 1897, as sulphur not otherwise provided for, and sulphur in barrels free of duty under same paragraph as crude sulphur. (T. D. 19979—G. A. 4244; August 25, 1898.)

Sacks of ground sulphur, barrels of sulphur, and barrels of rolled sulphur dutiable as refined sulphur (T. D. 19540) under paragraph 84, act of 1897, at \$8 per ton.—Appeal from decision of the Board, G. A. 4244. (T. D. 20012; September 8, 1898.)

Sulphur, recovered, classified as refined, following Treasury decision 20012. (T. D. 20085; September 24, 1898.)

Sulphur recovered (not being a refined sulphur as known to commerce) entitled to free entry under paragraph 674 of the free list, act of 1897, as "sulphur not otherwise provided for."—T. D. 20085 revoked. (T. D. 20141; October 7, 1898.)

**Sulphuration of comestibles.**

Sulphuration of comestibles invoiced for shipment to the United States. (T. D. 23345; November 5, 1901.)

The addition of sulphurous acid in any form to fruit products objectionable, and entry of such prohibited. The use of sulphurous acid as an external bleach for fruits, previous to process of desiccation, not objectionable, and fruits, etc., so treated admissible to entry.—T. D. 23263 and T. D. 23345 confirmed. (T. D. 23390; December 6, 1901.)

**Sulphuration of comestibles—Continued.**

In the examination of comestibles, the condition in which imported, and not the condition into which they may be brought by subsequent treatment, is to be taken into consideration.—Cherries and other fruits in brine are admissible to entry if not containing sulphurous acid in quantities inimical to health, and where the sulphuration is accomplished by processes recognized as legitimate by the United States Department of Agriculture. Importation of comestibles treated by salicylic acid, benzoic acid, or other preservatives, save common salt and sulphurous acid, prohibited.—Invoices of comestibles to be authenticated by United States consular officers when accompanied by prescribed certificate. (T. D. 23615; March 24, 1902.)

**Sulphur wicks.**

Certain so-called sulphur wicks, intended to be used in purifying liquor casks, are found to be composed in chief value of sulphur, and held to be dutiable at the rate of 20 per cent ad valorem under section 6, act of 1897, as unenumerated manufactured articles. (T. D. 24087—G. A. 5241; December 8, 1902.)

**Sun-bleached sheaves of wheat.** (See Natural flowers; Wheat, etc.)

**Sunday, protest filed on.** (See Protest filed on Sunday.)

**Sun-dried asphalt.** (See Asphalt.)

**Sunflower seed.** (See Flower seed.)

**Supplies for Japanese vessels.**

Supplies withdrawn from warehouse for Japanese vessels not free. (T. D. 21888; December 28, 1899.)

**Supplies for war vessels.** (See Argentine Republic; Vessels.)

**Sureties, corporate, form of justification by.**

Form of justification by corporate sureties authorized to transact business under the act of August 13, 1894, when undertaking the suretyship on special bonds for the examination and appraisement of machinery at place of delivery or destination. (T. D. 22544; October 15, 1900. T. D. 22647; December 4, 1900.)

Form of justification of corporate sureties by attorneys in fact on customs bonds.—T. D. 22647 modified. (T. D. 22701; January 3, 1901.)

Modified form of justification of corporate sureties by attorneys in fact in cases where such attorneys have no personal acquaintance with the principal officer or officers of the corporation from whom they derive their authority. (T. D. 23761; May 28, 1902.)

**Sureties on custom-house bonds.** (See Bonds.)

**Surface-coated paper.** (See Paper.)

**Surface-coated paper articles—Borders.** (See Borders.)

**Surface-coated sensitized paper cuttings.** (See Paper.)

**Surgical appliances for hospitals.** (See, also, Instruments, philosophical and scientific.)

Hospital not an institution established solely for educational purposes; nor a college, academy, school, or seminary of learning.—A hospital with incidental educational features, such as the training of nurses and the giving of medical instruction to students, is not, within the meaning of paragraph 638, act of 1897, an "institution incorporated or established solely for \* \* \* educational \* \* \* purposes;" nor is it a "college, academy, school, or seminary of learning;" and surgical appliances imported for the use of such an institution are not entitled to admission free of duty under said paragraph.—United States v. Presbyterian Hospital (71 Fed. Rep., 866); United States v. Massachusetts General Hospital (100 *id.*, 932), and Robertson v. Oelschlaeger (137 U. S., 436) distinguished. (T. D. 22279—G. A. 4717; June 12, 1900.)

**Surgical appliances for hospitals**—Continued.

Hospital with incidental educational features, such as the training of nurses and the instruction of medical students, is not an "institution incorporated or established solely for \* \* \* educational \* \* \* purposes," nor a "college, academy, school, or seminary of learning," within the meaning of paragraph 638, act of 1897; and surgical instruments or other articles imported by such a hospital for its use are not entitled to admission free of duty under said paragraph.—*In re* Massachusetts General Hospital (G. A. 4717) affirmed in *Massachusetts General Hospital v. United States* (112 Fed. Rep., 670). (T. D. 23693—G. A. 5129; April 25, 1902.)

Philosophical and scientific instruments, etc., imported for a hospital not free of duty under paragraph 638, act of 1897. (T. D. 24726; October 12, 1903.)

**Surgical instruments.** (See, also, Instruments, philosophical and scientific; Marking of imported goods.)

Surgical instruments not philosophical or scientific apparatus or instruments within the meaning of the decision of the United States Supreme Court in the *Oelschlaeger* case, T. D. 10603. (T. D. 22337; July 10, 1900.)

**Surgical needles.** (See Needles.)

**Surveyor, duties of**—Illegal ascertainment of weight.

The surveyor of the port is by statute specially empowered to perform the duty of weighing and gauging imported merchandise. His return is conclusive on the Board and the courts so long as he acts within the line of his authority and proceeds on no wrong principle. *In re* Yarnell, G. A. 3282 (T. D. 16637), and *In re* Rossbach, G. A. 5178 (T. D. 23781).—If local appraisers undertake to ascertain the weight or quantity of goods which should properly be found by United States weigher or gauger, their action in that respect is *coram non judice* and a nullity.—*Marriott v. Brune*, 9 How., 634. (T. D. 24590—G. A. 5387; July 21, 1903.)

**Suspension Bridge, port of.**

Change of name of, to Niagara Falls. (T. D. 19143; circular 52, March 25, 1898.)

**Swans.**

Swans are not dutiable as "poultry" under paragraph 278, act of 1897, but are free under the provisions for "birds and land and water fowls" in paragraph 494. (T. D. 23767—G. A. 5154; June 3, 1902.)

**Sweat bands for hats.**

Leather sweat bands for hats, in a completed condition, suitable for use as hat sweat bands without further process of manufacture, are dutiable under the act of 1894 as manufactures of leather, not specially provided for, under paragraph 353, and not as "leather cut into \* \* \* forms suitable for conversion into manufactured articles," under paragraph 342.—*In re* Schorestene (G. A. 2904) and *Schorestene v. United States* (suit 2155, no opinion) followed. (T. D. 23349—G. A. 5019; November 4, 1901.)

**Sweden.**

No disinfection of hides from. (See Disinfection of hides.)

**Sweepings, tea.** (See Tea.)**Sweet green pepper.** (See Peppers.)**Swine (wild boars).**

The word "swine," as used in paragraph 219, act of 1897, includes all animals of the hog species, whether domestic or wild; and it is held accordingly that wild boars are dutiable at \$1.50 per head under the provision referred to, and not at 20 per cent ad valorem under paragraph 222 as "live animals, not specially provided for." (T. D. 22586—G. A. 4796; November 1, 1900.)

**Swiss products.** (See Switzerland.)

**Swiss watches and movements, marking of.** (See Marking of imported goods.)

**Switchboard cables, telephone.** (See Cable.)

**Switzerland.** (See, also, Liqueurs.)

Duties on certain Swiss products. (T. D. 20386; circular 198, December 5, 1898.

T. D. 22092; circular 31, March 20, 1900.)

**Syria, paper currency of.** (See Currency certificates.)

## T.

**Table and glass ware.** (See Glass.)

**Table covers.** (See Appliqué goods; Cotton; Drawnwork; Flax, fringed articles of; Lace articles.)

**Table damask, union.** (See Union table damask.)

**Tablets, medicinal.** (See Medicinal preparations.)

**Tablewear, roughly cut glass.** (See Glass, roughly cut.)

**Tacks and trunk iron.** (See Scrap steel.)

**Tacoma, Wash.**

Immediate-transportation port. (T. D. 23845; circular 81, July 7, 1902.)

**Tagging of hides.** (See Hides.)

**Talc.**

Ground talc dutiable at 20 per cent ad valorem as an unenumerated manufactured article under section 6, act of 1897. (T. D. 19485—G. A. 4179; June 11, 1898. T. D. 19628—G. A. 4210; June 30, 1898.)

Ground talc (not commercially known as French chalk) classifiable under paragraph 97, act of 1897, at 35 per cent ad valorem as "an article composed wholly of mineral substance." (T. D. 19596; July 2, 1898.)

Ground talc (not commercially known as French chalk) dutiable at 35 per cent ad valorem as a mineral substance under paragraph 97, act of 1897.—Appeal from decision of Board, G. A. 4210. (T. D. 19660; July 13, 1898.)

Ground talc is dutiable at 20 per cent ad valorem under section 6, act of 1897.—Judicial affirmance of decision of the Board. (T. D. 22887; March 15, 1901.)

Ground talc dutiable as French chalk under paragraph 13, act of 1897. (T. D. 24478; June 10, 1903.)

Ground talc, although sometimes known as French chalk, is not the article provided for by that name in paragraph 13, act of 1897. French chalk is not chalk in fact nor commercially recognized as such, but is the article made in the form of cubes, blocks, sticks, or disks, used by tailors to mark clothing.—

Ground talc is dutiable at the rate of 20 per cent ad valorem under section 6, act of 1897, as an unenumerated manufactured article.—G. A. 4920 (T. D. 23027) and G. A. 4921 (T. D. 23028) cited and followed. (T. D. 24864—G. A. 5521; December 30, 1903.)

**Talismans, turquoise.** (See Turquoise talismans.)

**Tallow.** (See, also, Chinese vegetable tallow.)

Certain preparations of tallow used not as an assistant or mordant, but simply for softening cotton cloth, are not dutiable as an alizarin assistant under the provisions of paragraph 32, act of 1897, but are properly dutiable at the rate of 20 per cent ad valorem under the provisions of section 6 of said act as a nonenumerated manufactured article.—*De Ronde v. United States* (113 Fed. Rep., 858) followed. (T. D. 23664—G. A. 5121; April 12, 1902.)

Prepared tallow similar to that covered by G. A. 5121 of April 12, 1902, dutiable as an "alizarin assistant," at 30 per cent ad valorem, under paragraph 32, act of 1897. (T. D. 23824; June 27, 1902.)

**Tallow**—Continued.

Tallow is dutiable at the rate of three-fourths of a cent per pound under the provisions of paragraph 279, act of 1897, irrespective of its uses, being specifically provided for in that paragraph, and thus taken out of the operations of paragraph 568 by the express language thereof. (T. D. 22437—G. A. 4750; August 14, 1900.)

**Tannate of glycerin.** (See Glycerin.)**Tannic acid.** (See Nutgall, aqueous extract of.)**Tanning or dyeing, extracts of bark for.** (See Dyeing and tanning.)**Tap cinder.** (See Iron ore.)**Tapes and braids, cotton.** (See Cotton tapes and braids.)**Tapes, measuring.**

Measuring tapes of which flax is material of chief value dutiable at 35 per cent ad valorem under paragraph 334, act of 1883, as manufactures of which flax is component material of chief value. (T. D. 19144; March 26, 1898.)

Measuring tapes, flax, not composed chiefly of metal, dutiable under paragraph 347, act of 1897; if metal chief value, dutiable under paragraph 193. (T. D. 22812; February 13, 1901.)

**Tapestry goods.** (See, also, Cotton; Silk goods, Jacquard.)

Fancy figured tapestry fabrics in the piece, described as “*tapisserie heraldique*” woven, *double in part* in a loom with a Jacquard attachment, and composed of cotton warp and weft, with an imitation gold metal *filet*, metal the component material of chief value, are dutiable at 60 per cent ad valorem under paragraph 179, act of 1897. (T. D. 21945—G. A. 4644; January 23, 1900.)

**Tapioca flour.** (See, also, Sago flour.)

Tapioca flour dutiable as a preparation for use as starch at 1½ cents per pound under paragraph 285, act of 1897. (T. D. 21533; August 26, 1899.)

Tapioca flour free of duty under paragraph 730, act of 1890, for “tapioca, cassava, or cassady.” (T. D. 21954; January 29, 1900.)

Tapioca flour, or ground cassava, is exempt from duty under paragraph 677, act of 1897, which places on the free list “tapioca, cassava, or cassady,” and is not dutiable under paragraph 285 of said act as “starch, or a preparation fit for use as starch.”—*Chew Hing Lung v. United States* (176 U. S., 156; 20 S. C. R., 320), *Townsend v. United States* (56 Fed. Rep., 222), and *In re Wise* (77 *id.*, 734) followed. (T. D. 22021—G. A. 4661; February 19, 1900.)

Tapioca flour is free of duty under paragraph 677, act of 1897 (G. A. 4661). (T. D. 22968—G. A. 4907; April 13, 1901.)

**Tar oil.** (See Carbolineum; Coal-tar products.)**Tar, petroleum.** (See Petroleum tar.)**Tar, resin, and gutta-percha, manufactures of.** (See Gutta-percha.)**Tare.** (See, also, Cotton yarns.)

Under section 2898, Revised Statutes, and articles 1657 and 1658 of the Treasury regulations of 1899, where the original invoice is produced at the time of making entry and the tare is specified thereon, the collector may, if he sees fit, estimate the tare according to such invoice, but the importer is not bound to accept such estimate unless he has declared in writing on the entry his assent to the estimate of tare as set forth in the invoice. In the absence of such assent, if the importer is dissatisfied with the tare allowed by the collector, and serves notice of such fact on the collector, the actual tare, to be estimated by weighing, must be allowed. Under said regulations, the con-

**Tare**—Continued.

signee, owner, or agent is not bound to give notice in writing at the time of making entry of his desire to have the actual or the schedule tare allowed. The filing of a protest within the statutory time is sufficient notice to the collector of such desire. (T. D. 23919—G. A. 5190; August 5, 1902.)

**Tare, leaf tobacco.** (See Tobacco.)

**Taro-root bean cake.** (See Bean cake.)

**Tartar, crude, from Algeria.** (See Algeria.)

**Tax on spirits seized and forfeited.**

Spirits forfeited to the United States, stamped or unstamped, sold by order of the court, subject to tax, whether or not tax has been previously paid thereon, and old stamps must be obliterated and new ones affixed before delivery. (T. D. 18985; February 18, 1898.)

**Tea.** (See, also, Foochow and Amoy teas.)

Additional and amendatory regulations in regard to the importation and inspection of tea under the act approved March 2, 1897. (T. D. 18933; circular 28, February 7, 1898.)

Additional regulations in regard to Japan. (T. D. 19304; circular 74, May 4, 1898.)

All teas shipped after March 1 and arriving prior to May 1 at the exterior port to be governed by present standards. (T. D. 19106; March 17, 1898.)

Amendment of Article XIV of tea regulations of April 4, 1899, as to penalty of bond given on the exportation of condemned tea. (T. D. 21844; December 15, 1899.)

Amendment of Article I of tea regulations of April 4, 1899 (T. D. 20944).—Instructions under Article XXVI of said regulations. (T. D. 21887; December 28, 1899.)

Board of tea experts, appointment of. (See Board of tea experts.)

Condemned tea may be entered for transportation and immediate exportation to contiguous foreign territory. (T. D. 19142; March 23, 1898.)

Constitutionality of tea act of March 2, 1897, confirmed by court in the southern district of New York. (T. D. 19179; April 4, 1898.)

Dispensing with reports by telegraph of findings of tea examiner. (T. D. 21515; August 22, 1899.)

Duty on. (T. D. 19471; circular 106, June 14, 1898.)

Importations prior to June 14, 1898, free of duty, whether entered for consumption, for warehouse, or placed in general order. (T. D. 20288; November 7, 1898.)

India and Ceylon teas, testing of, under act of March 2, 1897. (T. D. 20853; March 15, 1899.)

Method of ascertaining weight of tea for duty purposes. (T. D. 20929; March 29, 1899.)

Repacking tea in warehouse for export purposes not allowed. (T. D. 23327; October 23, 1901.)

Standards, distribution of tea, under act of March 2, 1897. (T. D. 22905; March 21, 1901.)

Tea imported before midnight of June 13, 1898, not dutiable under act of 1898, and part of same importation landed in a customs district after midnight not exempt from duty. (T. D. 19512; June 20, 1898.)

Tea imported subsequently to June 14, 1898, is dutiable at 10 cents per pound under section 50, act of June 13, 1898, entitled "An act to provide ways and means to meet war expenditures, and for other purposes" (30 U. S. Stat., 448,



**Tea—Continued.**

at 470).—Paragraph 679, act of 1897, was repealed, so far as it provided for the free entry of tea, by said act of 1898. (T. D. 21712—G. A. 4583; October 26, 1899.)

**Baggage containing—**

Delivery without examination under the tea act of March 2, 1897, allowed of packages of tea not exceeding 5 pounds in weight found in passengers' baggage. (T. D. 24559; July 14, 1903.)

**Board of General Appraisers, finding of, in tea-rejection cases final—**

Liquidation of entries covering rejected teas to be made on receipt of notification from Board of the decision, and refund of duty withheld until exportation or destruction of tea. (T. D. 21387; July 14, 1899.)

**Bond.** (See Penalty of bond.)**Boxes, tin—**

Not dutiable as unusual coverings. (T. D. 23040; May 9, 1901.)

**Caddies—**

Tea caddies, imported, filled with tea, not entitled to free entry as usual and necessary coverings of tea, being of a design and workmanship making them available for use otherwise than in the transportation of the tea.—Appeal from decision of Board of General Appraisers, G. A. 4358. (T. D. 20809; March 8, 1899.)

**Canisters—**

Metal tea canisters, with finished hinged lid tops, specially designed for holding and displaying teas in retail stores, dutiable as unusual coverings. (T. D. 23266; September 7, 1901.)

Tea canisters of the kind described in *Jackson v. Siegfried* (126 Fed. Rep., 837; T. D. 25114) are unusual coverings for tea, and are subject to additional duty under the provisions of section 19 of the customs administrative act. (T. D. 24289—G. A. 5299; March 11, 1903.)

Tea canisters of the kind passed on by the United States circuit court for the northern district of Illinois in *Collector v. Jaques* (unreported) are the usual and necessary coverings for tea. (T. D. 24288—G. A. 5298; March 11, 1903.)

Tea canisters of certain kinds to be classified as unusual coverings. (T. D. 24408; May 4, 1903.)

**Ceylon siftings—**

Comparison of Ceylon tea siftings with standard 10, Japan dust or fannings. (T. D. 24282; March 10, 1903.)

**Constitutionality of tea act—**

Act of March 2, 1897, held to be constitutional by the United States circuit court for the northern district of California, and that the decision of the Board of General Appraisers in cases arising thereunder is final. (T. D. 19022; March 2, 1898.)

**Destruction of rejected tea—**

Dismissal on demurrer of a bill in equity to restrain collector of customs from retaining possession of certain rejected teas for destruction under section 6, act of March 2, 1897. (T. D. 22093; March 20, 1900.)

**Examinations—**

Collectors at ports of first arrival must note on transportation papers the fact whether tea has been examined for purity under the act of March 2, 1897. (T. D. 21440; July 31, 1899.)

**Tea—Continued.****Importation by mail.**

Importation by mail of packets of tea weighing 1 ounce or less allowed; weighing over 1 ounce prohibited. (T. D. 21142; May 13, 1899.)

**Penalty of bond—**

Penalty of bond given on importation of tea under section 4, act of March 2, 1897, to be double the amount of estimated duties. (T. D. 21768; circular 137, November 15, 1899.)

Penalty of tea bond given under section 4, act of March 2, 1897, one-fourth the invoice value of the tea. (T. D. 24582; July 22, 1903.)

**Refund of duty—**

No refund of duty paid on tea in warehouse on January 1, 1903, except on exportation under section 2977, Revised Statutes. (T. D. 24139; January 7, 1903.)

**Regulations—**

Regulations relative to importation and inspection of tea. (T. D. 18933; circular 28, February 7, 1898. T. D. 19046; circular 45, March 5, 1898. T. D. 19304; circular 74, May 4, 1898. T. D. 19727; circular 143, July 25, 1898. T. D. 20014; circular 168, September 10, 1898. T. D. 20944; circular 51, April 4, 1899. T. D. 21913; circular 5, January 15, 1900. T. D. 22138; circular 43, April 10, 1900. T. D. 22907; circular 35, March 21, 1901. T. D. 23532; circular 17, February 18, 1902. T. D. 23538; February 25, 1902. T. D. 24223; circular 16, February 11, 1903.)

**Reimported tea can not be released after seizure—**

Act of March 2, 1897, not a revenue law; therefore summary proceedings under sections 17 and 18, act of June 22, 1874, are not applicable.—Forfeiture proceedings. (T. D. 19322; May 7, 1898.)

**Rejected tea—**

Imported tea which has been rejected by the examiner and Board of General Appraisers, although admissible to entry under regulations made subsequently to date of importation, can not be reexamined with a view to entry for consumption, but must be destroyed or exported, and can not be reimported. (T. D. 18864; January 25, 1898.)

**Samples—**

Distribution and prices of tea samples for season of 1898-99, beginning May 1, 1898, under tea act of March 2, 1897. (T. D. 18960; February 12, 1898.)

No authority of law for drawing other than original samples in cases of appeal to Board of General Appraisers. (T. D. 21907; January 13, 1900.)

Receptacles for. (T. D. 19810; circular 150, August 4, 1898. T. D. 19989; circular 166, September 2, 1898. T. D. 21439; circular 101, July 29, 1899.)

Rules for disposition of unseasonable tea standards and unclaimed samples. (T. D. 21531; August 25, 1899.)

Sample of tea weighing 12 ounces imported by mail not subject to examination under act of March 2, 1897, allowed. (T. D. 24542; July 2, 1903.)

Samples of tea weighing 12 ounces each imported by mail or otherwise not subject to examination under the tea act of March 2, 1897. (T. D. 24599; August 1, 1903.)

Tea standards to be delivered to importers and dealers, whether located in New York or elsewhere. (T. D. 19047; March 5, 1898.)

The weight of a tea sample which is admitted free of duty, and which can be imported by mail, is the actual weight of the tea, and not the combined weight of the tea and covering. (T. D. 21302; June 23, 1899.)

Treatment of tea samples and definition of surplus samples. (T. D. 22273; June 9, 1900.)

**Tea—Continued.****Short shipment—**

The matter of short shipment of tea, as shown by transportation papers between port of importation and second port, must be adjusted between such ports, and not between second port and another port to which tea is finally sent for consumption and payment of duty. (T. D. 21358; July 7, 1899.)

**Storage of tea for immediate consumption—**

Storage of tea entered for immediate consumption in warehouses bonded under tea act of 1897, irrespective of quantity. (T. D. 19992; September 3, 1898.)

**Storage of tea pending examination—**

Storage of teas, pending examination, in cars as constructive warehouses at ports not having storage facilities. (T. D. 22184; April 25, 1900.)

Under the regulations of March 21, 1901 (T. D. 22907), teas may be stored pending examination as follows: (1) In a public bonded warehouse, class 3; (2) in a private bonded warehouse, class 2; (3) in a warehouse specially designated for the storage of tea; (4) in general order or public store, class 1; (5) in premises of importer to be designated as warehouse for storage of tea under bond; (6) in locked cars as constructive warehouses, and (7) in premises of the chief customs officer of the port under bond, if specially designated by the Secretary of the Treasury. (T. D. 23456; January 8, 1902.)

**Sweepings—**

Tea sweepings mixed with lime and asafetida dutiable at one-fourth of 1 cent per pound and 10 per cent ad valorem under paragraph 20, act of 1897, as a drug advanced in value. (T. D. 19494—G. A. 4188; June 13, 1898.)

Tea sweepings dutiable as an unenumerated manufactured article at 20 per cent ad valorem under section 6, act of 1897.—Appeal from the decision of the Board of General Appraisers, G. A. 4188. (T. D. 19548; June 25, 1898.)

Tea sweepings: A mixture of tea sweepings with slacked lime and asafetida free of duty as a crude drug under paragraph 548, act of 1897. (T. D. 22730; January 16, 1901.)

Tea sweepings: A mixture composed of about 90 per cent in volume of tea dust or sweepings, or refuse or damaged tea, the remaining constituents being slacked lime and asafetida, and which compound is intended to be used in making caffeine, is exempt from duty under paragraph 548, act of 1897.—G. A. 4188 reversed; *United States v. Hensel* (107 Fed. Rep., 260) followed. (T. D. 22766—G. A. 4856; January 29, 1901.)

**Withdrawals—**

Act of December 15, 1902, amending section 20, act of June 10, 1890. (T. D. 24109; circular 140, December 19, 1902.)

Tea which shall have been in warehouse not more than three years on January 1, 1903, may be withdrawn free of duty for consumption. (T. D. 23675; April 18, 1902.)

Tea, delivery from warehouse on and after January 1, 1903. (T. D. 24063; circular 136, November 22, 1902.)

Tea in bonded warehouse dutiable on withdrawal after December 31, 1902.—T. D. 23675 revoked. (T. D. 24080; December 8, 1902.)

**Tea cake.**

The article variously designated as "tea cake," "tea seed cake," "wash cake," "wash stuff," or "hair wash," a preparation used for washing the hair, is dutiable at 50 per cent ad valorem under paragraph 70, act of 1897. (T. D. 23679; April 22, 1902.)

**Teak wood.**

Teak timber used for ship construction, and commercially known as ship timber and ship planking, is entitled to free entry, although such wood may be suitable as cabinet wood. (T. D. 22058—G. A. 4666; March 5, 1900.)

**Teams crossing the frontier.**

Department's instructions of May 7, 1887 (T. D. 8225), permitting well-known parties living on the frontier to pass into the United States with teams and outfits, to remain for a period not exceeding three days without payment of duty thereon, still in force. (T. D. 24655; September 9, 1903.)

**Teeth, artificial.**

Artificial teeth made of various mineral substances, including spar, are not assessable as a manufacture of spar where spar is not the component material of chief value, but are properly dutiable as articles composed in chief value of mineral substances under paragraph 97, act of 1897.—G. A. 4532 cited and followed. (T. D. 22077—G. A. 4671; March 8, 1900.)

Artificial teeth dutiable as manufactures of spar under paragraph 115, act of 1897, at 50 per cent ad valorem.—Appeal from decision of Board of General Appraisers, G. A. 4671. (T. D. 22100; March 21, 1900.)

Artificial teeth dutiable at the rate of 35 per cent ad valorem under paragraph 97, act of 1897, as articles made of mineral substances, not decorated. (T. D. 22350; July 13, 1900.)

Artificial teeth dutiable at 35 per cent ad valorem under paragraph 97, act of 1897. (T. D. 22886; March 15, 1901.)

Artificial teeth composed of mineral substance dutiable at 20 per cent ad valorem under section 6, act of 1897. (T. D. 23947; August 23, 1902.)

Artificial teeth, composed of mineral substances, are dutiable under section 6, act of 1897, as unenumerated manufactured articles and not under paragraph 97 of said act.—*Sykes v. United States* (not reported) followed; G. A. 4671 overruled. (T. D. 24027—G. A. 5218; October 27, 1902.)

**Telegrams.**

Telegrams on official business sent by officers of customs for benefit of importers or shippers are subject to commercial rates, to be paid by beneficiaries. (T. D. 22252; May 26, 1900.)

**Telephone-switchboard cables.** (See Cable.)

**Temporary residence—Artists.** (See Artists, American.)

**Tennis balls.**

Tennis balls composed of india rubber, covered with light felt or wool, india rubber being component of chief value, dutiable at 25 per cent ad valorem under paragraph 352, act of 1894. (T. D. 20822; March 11, 1899.)

Tennis balls composed of india rubber and wool, india rubber being the component material of chief value, are dutiable as manufactures composed in chief value of india rubber at 30 per cent ad valorem under paragraph 449, act of 1897, and not as "manufactures \* \* \* made \* \* \* in part of wool," at 44 cents per pound and 55 per cent ad valorem, under paragraph 366.—The proviso in paragraph 391, act of 1897, namely, "Provided, That all manufactures of which wool is a component material shall be classified and assessed for duty as manufacture of wool," can not be construed to apply to any articles except those embraced in the silk schedule (L), and containing a substantial quantity of wool and not specifically provided for by particular description. (T. D. 21673—G. A. 4578; October 16, 1899.)

Tennis balls: Decision of the Board of United States General Appraisers (G. A. 4578) as to the classification of certain tennis balls composed in part of wool not acquiesced in. (T. D. 21728; November 3, 1899.)

**Tennis balls—Continued.**

Tennis balls made of india rubber and covered with wool, the india rubber being the component material of chief value, dutiable at the rate of 30 per cent ad valorem under paragraph 449, act of 1897, as manufactures of india rubber or of which india rubber is the component material of chief value, not specially provided for. (T. D. 22300; June 18, 1900.)

Tennis balls: Proviso in paragraph 391, act of 1897, that "all manufactures of which wool is a component material shall be classified and assessed for duty as manufactures of wool," held to be limited to said paragraph, or, at most, to the schedule in which the paragraph is found. Accordingly, tennis balls composed of wool and india rubber, the rubber being the component material of chief value, are dutiable under paragraph 449 of said act as manufactures of which india rubber is the component material of chief value not specially provided for, and not as manufactures in part of wool not specially provided for.—*In re Slazenger* (G. A. 4578), affirmed in *United States v. Slazenger* (113 Fed. Rep., 524), followed; *In re Benjamin* (G. A. 4111) and *Stone v. Heineman* (100 Fed. Rep., 940) distinguished. (T. D. 22360—G. A. 4724; July 16, 1900.)

**Tennis gut.**

Strings made from the sinews of cattle and used in the manufacture of tennis rackets, but which are not commercially or popularly known as catgut or whip gut, are not entitled to free entry under paragraph 517, act of 1897, exempting "catgut, whip gut, or worm gut, unmanufactured."—*Davies, Turner & Co. v. United States* (115 Fed. Rep., 232); *In re Haager* (G. A. 5132) distinguished. (T. D. 23995—G. A. 5207; October 2, 1902.)

**Tennis jackets.**

Tennis jackets composed chiefly of cotton, with a small percentage of wool, are dutiable under paragraph 314, act of 1897, as "wearing apparel, of which cotton is the component material of chief value," at 50 per cent ad valorem, and not under paragraph 370 as "articles of wearing apparel, composed wholly or in part of wool."—*Hartman v. Meyer* (135 U. S., 237) applied. (T. D. 20423—G. A. 4315; December 7, 1898.)

Tennis jackets composed chiefly of cotton, with a small percentage of wool, are dutiable as manufactures of wool.—Appeal from decision of the Board of General Appraisers, G. A. 4315. (T. D. 20472; January 3, 1899.)

Tennis jackets, component material of chief value cotton, but containing a small percentage of wool, dutiable under paragraph 370, act of 1897, as wearing apparel composed in part of wool. (T. D. 22136; April 7, 1900.)

**Tentative liquidations; stamping entries.** (See Liquidations, tentative.)**Terpin hydrate.**

Terpin hydrate is dutiable at the rate of 25 per cent ad valorem under paragraph 75, act of 1890, as a medicinal preparation of which alcohol is not a component part. (T. D. 22002; February 12, 1900.)

Terpin hydrate is dutiable at 25 per cent ad valorem under paragraph 68, act of 1897, as a medicinal preparation not containing alcohol or in the preparation of which alcohol is not used, and not at 55 cents per pound under paragraph 67 as a medicinal preparation containing alcohol or in the preparation of which alcohol is used.—*Engelhorn v. United States* (119 Fed. Rep., 1022) followed. (T. D. 23423—G. A. 5048; December 13, 1901.)

**Terra-cotta bas-relief.** (See Reciprocity, Italy.)**Testimony taken in one case applied to another.** (See Board of General Appraisers, testimony before.)

**Theatrical grease paints.**

Theatrical grease paints and nose paste are not dutiable as toilet preparations, but are dutiable under the provisions of paragraph 58, act of 1897, at 30 per cent ad valorem as paints or colors. (T. D. 24246—G. A. 5285; February 20, 1903.)

**Theatrical properties and apparel.**

Theatrical apparel, woolen, imported under bond for exportation within six months under paragraph 596, act of 1894, but retained in the United States and not exported, dutiable under act in force at time of importation, although the subsequent act in force at time of entry for consumption placed a lower rate of duty on the goods. (T. D. 18903; February 2, 1898.)

Theatrical effects imported or brought by a member of a theatrical or opera company, and not brought by the proprietor or manager, not entitled to privilege conferred by paragraph 645, act of 1897. (T. D. 21973; February 3, 1900.)

**Theft of imported goods.**

The theft of imported goods while within the limits of a port of entry, and before the same have been landed under the supervision of the officers of the customs, is not a "casualty" within the meaning of section 2984 of the Revised Statutes, and a protest asking relief from payment of duties on goods thus stolen presents a case within the jurisdiction of the Board of Classification. (T. D. 24511—G. A. 5359; June 23, 1903.)

**Theft of merchandise in bond.** (See Warehouse, bonded.)**Thermometers.** (See, also, Clinical thermometers.)

Thermometers, glass being the component material of chief value, dutiable as manufactures of glass at 45 per cent under paragraph 112, act of 1897.—*Borgfeldt v. United States* (78 Fed. Rep., 809) and *In re R. Hoehn Company* (G. A. 4035) followed. (T. D. 19351—G. A. 4142; May 13, 1898.)

Thermometers made of glass and metal, or glass, metal, and wood, glass being material of chief value, are dutiable at 60 per cent under paragraph 100, act of 1897, and not at 45 per cent as manufactures of glass under paragraph 112 of said act.—*In re R. Hoehn Company* (G. A. 4035) distinguished. (T. D. 19805—G. A. 4223; July 28, 1898.)

Thermometers, etched glass: To bring articles of etched glass within paragraph 100, act of 1897, providing for "articles of glass \* \* \* etched, \* \* \* or otherwise ornamented, decorated, or ground, \* \* \* and any articles of which such glass is the component material of chief value," the etching must amount to an ornament or decoration. It is held accordingly that thermometers of glass and metal (mercury), glass being the component material of chief value, on which are etched a scale of degrees and the name and place of business of the makers of the articles, the etching being purely of a utilitarian and practical character, are not dutiable under said paragraph 100, but are dutiable under paragraph 112 of said act as manufactures of which glass is the component material of chief value not specially provided for.—*In re Meyer Brothers Drug Company* (G. A. 4223; T. D. 19805) overruled; *In re Borgfeldt* (G. A. 4073; T. D. 18916); *In re Masson* (G. A. 4675; T. D. 22081); *Koscherak v. United States* (98 Fed. Rep., 596; 39 C. C. A., 166), and *United States v. Borgfeldt* (123 Fed. Rep., 196) followed. (T. D. 24160—G. A. 5262; January 13, 1903.)

Thermometers composed of blown or opal glass and other materials, the blown or opal glass being the component material of chief value, are not dutiable under the provision in paragraph 100, act of 1897, for "opal and other blown glassware," but are dutiable under paragraph 112 of said act as "manufactures \* \* \* of which glass \* \* \* is the component material of chief value,

**Thermometers—Continued.**

not specially provided for.”—*Borgfeldt v. United States* (78 Fed. Rep., 809) followed. (T. D. 24304—G. A. 5304; March 18, 1903.)

**Thermometers, cut glass:** In order to bring merchandise within the provision in paragraph 100, act of 1897, for “articles of glass, cut, engraved, painted, colored, stained, silvered, gilded, etched, frosted, printed in any manner or otherwise ornamented, decorated, or ground (except such grinding as is necessary for fitting stoppers),” the cutting, painting, frosting, etc., must be substantial and of such character as to amount to an ornamentation or decoration.—**Thermometers of glass, cut to the extent of having a bevel about one-fourth of an inch wide, some having in addition a fancy design cut in the glass, are dutiable under the provision in paragraph 100, act of 1897, for “articles of glass, cut, \* \* \* and of which glass is the component material of chief value;” but other thermometers, with a bevel about one thirty-second of an inch wide, a single narrow black stripe painted around the face of the thermometers, and the face frosted by a process of sandblasting, the beveling being for the purpose of smoothing the edges and the frosting for the purpose of affording a holding surface for the paint by which the thermometric scale is indicated, are not included within said provision, but are dutiable under paragraph 112 as manufactures of glass not specially provided for.**—*Koscherak v. United States* (98 Fed. Rep., 596; 39 C. C. A., 166) followed. (T. D. 24514—G. A. 5362; June 23, 1903.)

**Thibet furs.**

**Thibet furs dutiable at 20 per cent ad valorem under paragraph 444, act of 1890, as “furs dressed on the skin, but not made up into articles.”** (T. D. 18775; January 8, 1898.)

**Thibet furs, called lamb coats or lamb crosses, held dutiable under paragraph 444, act of 1890, and paragraph 329, act of 1894, as “furs dressed on the skin, but not made up into articles,” not as manufactures of fur under paragraph 461, act of 1890, or paragraph 353, act of 1894; following *Mautner v. United States*, 84 Fed. Rep., 155.** (T. D. 19136—G. A. 4109; March 19, 1898.)

**Thorium oxide or nitrate salts.**

Where defective or imperfect “Welsbach mantels,” left over as refuse in a factory manufacturing such articles in Canada, are reduced by a firing process to “thorium oxide” (a chemical salt), in the form of ashes, *held* that such “thorium oxide” is not “waste” within the meaning of paragraph 463, act of 1897, but is a newly manufactured article, and is dutiable as a chemical salt under paragraph 3 of said act at 25 per cent ad valorem. (T. D. 20131—G. A. 4285; October 3, 1898.)

**Thread, cotton.** (See Cotton; Darning cotton.)

**Thread, count of.** (See Count of thread.)

**Threaders for needles.** (See Needle threaders.)

**Thread, flax.** (See Flax thread.)

**Thread, metal.** (See Metal thread.)

**Thyme and marjoram.**

**Thyme and marjoram, used for seasoning food, dutiable at 3 cents per pound, as spices not specially provided for, under paragraph 287, act of 1897, and the glass bottles containing the same at the rates prescribed in paragraph 99 of said act.** (T. D. 23083; June 1, 1901.)

**Thyme and marjoram leaves are not spices, but are known and recognized commercially as herbs, and are drugs.** Such articles, being crude and inedible, are free under paragraph 548, act of 1897.—Articles used to flavor or spice food

**Thyme and marjoram**—Continued.

are not edible in the ordinary sense or according to common understanding.—*Cruikshank v. United States* (59 Fed. Rep., 446) followed; G. A. 4292 (T. D. 20208) cited and followed. (T. D. 24173—G. A. 5266; January 16, 1903.)

**Tidies.** (See Lace articles.)**Tiger skins.**

Tiger skins, raw, and only prepared with a solution of lime to keep out moths or worms, are not dutiable as "dressed furs" under paragraph 329, act of 1894, but are free as "furs not dressed in any manner," under paragraph 493. (T. D. 19158—G. A. 4115; March 29, 1898.)

**Tile mantels or fireplaces.**

Mantels or fireplaces made from decorated tiles are not dutiable as tiles. Such articles, being a manufacture of earthenware tiles, are dutiable at the rate of 60 per cent ad valorem under paragraph 96, act of 1897, as manufactures of decorated earthenware by whatever name known.—*United States v. Richard* (99 Fed. Rep., 2681 and G. A. 3340 (T. D. 16821) and cases cited followed. (T. D. 24434—G. A. 5340; May 14, 1903.)

**Tiles.**

Boch tiles dutiable as flint under paragraph 88, act of 1897, at 8 cents per square foot. (T. D. 20127—G. A. 4281; September 29, 1898.)

Hard-baked, hard-bodied glazed tiles used for hearths, bathrooms, sinks, etc., not paving tiles, but dutiable as glazed earthenware at 55 per cent ad valorem under act of 1883. (T. D. 18904; February 2, 1898.)

Pill tiles; white earthenware. (See Pill tiles.)

Quarry tiles: Articles  $7\frac{1}{2}$  inches by 8 inches by  $1\frac{1}{4}$  inches, not embossed, enameled, painted, or ornamented in any way, and known commercially as "quarry tiles," are dutiable at 4 cents per square foot under paragraph 88, act of 1897, and not as bricks under paragraph 87 of said act. (T. D. 21957—G. A. 4645; January 25, 1900.)

Roofing tiles, plain, unglazed, dutiable as tiles at 4 cents per square foot under paragraph 88, act of 1897. (T. D. 21174—G. A. 4440; May 22, 1899.)

White tiles put together in rows, with a free-hand painting on the surfaces, fired and vitrified, forming a painting, held not to be an oil painting, but dutiable as "tiles ornamented, painted, or decorated," at 45 per cent ad valorem under paragraph 94, act of 1890. (T. D. 21927; January 19, 1900.)

**Timber.** (See, also, Ship's timber and planking.)

Elm logs cut into lengths of 4 feet are entitled to free entry as round unmanufactured timber. (T. D. 22108—G. A. 4681; March 22, 1900.)

**Time detectors.**

Time detectors, so called, consisting of a watch movement inclosed in a case, and having a number of keys which when used operate a lever which registers a number and the time upon a paper dial, are not clocks, and are dutiable as manufactures of metal under paragraph 193, act of 1897. (T. D. 23401—G. A. 5038; December 6, 1901.)

**Time of exportation.**

The date of the departure of a vessel from a foreign port is the time of exportation of merchandise which it is transporting. *Irvine v. Redfield*, 23 How., 170. (T. D. 24266—G. A. 5294; March 3, 1903.)

**Tin bird cages, small.** (See Bird cages.)**Tin boxes as coverings for violin rosin.** (See Coverings.)



**Tin disks.**

Tin disks from 1 to  $1\frac{1}{8}$  inches in diameter, a so-called waste product resulting from the manufacture of tin cans, dutiable at  $1\frac{1}{2}$  cents per pound under paragraphs 134 and 140, act of 1897. (T. D. 23184; July 19, 1901.)

Tin disks, small, from  $1\frac{1}{8}$  to  $1\frac{1}{4}$  inches in diameter, whether an incidental product in the manufacture of tin cans, or especially manufactured for particular purposes, are dutiable under the provisions of paragraphs 134 and 140, act of 1897, and are not waste.—*Patton v. United States* (159 U. S., 500, 503) cited and followed; G. A. 5076 (T. D. 23518) distinguished. (T. D. 24759—G. A. 5463; October 31, 1903.)

**Tin dross.**

Tin dross is dutiable at the rate of 20 per cent ad valorem under paragraph 183, act of 1897, and is not entitled to free entry under paragraph 683 as tin in bars, blocks, pigs, or grain or granulated.—T. D. 3604 cited and followed. (T. D. 22756—G. A. 4846; January 25, 1901.)

The terms "tin dross," "tin ash," "black grain tin," "black oxide of tin," or "scruff," as used in trade and commerce, designate and include only one class of merchandise. Such terms are used in commerce and trade interchangeably and comprise the article described in paragraph 683, act of 1897, as "black oxide of tin" and "grain" tin. Tin dross is entitled to free entry under said paragraph as black oxide of tin or grain tin.—G. A. 4846 reversed. (T. D. 23872—G. A. 5179; July 14, 1902.)

**Tin enameled signs, marking of.** (See Marking of imported goods.)

**Tin, phosphor.** (See Phosphor tin.)

**Tin plates, nickel plated.**

Tin plates coated or plated with nickel are dutiable at  $1\frac{1}{2}$  cents per pound under paragraph 134, act of 1897. (T. D. 23493; January 29, 1902.)

**Tin, scrap.**

Scrap tin, the offal produced in the manufacture of tin cans and other articles out of plates and sheets of iron and steel coated with tin, suitable only for detinning and remelting, is dutiable as waste not specially provided for under paragraph 463, act of 1897.—G. A. 3696 (T. D. 17648) and G. A. 5463 (T. D. 24759) distinguished; G. A. 5076 (T. D. 23518) followed. (T. D. 24801—G. A. 5487; November 21, 1903.)

**Tinsel fabric.** (See Cotton and tinsel fabric.)

**Tinsel gauze and silk mull.** (See Silk mull and tinsel gauze.)

**Tinsel lace.**

Dutiable as an unenumerated manufacture of metal at 45 per cent ad valorem under paragraph 215, act of 1890. (T. D. 18773; January 7, 1898.)

**Tinsel wire.** (See Metal thread.)

**Tin tea boxes.**

Tin tea boxes, imported, filled with tea, and not designed for use other than the bona fide transportation to the United States, not dutiable as unusual coverings. (T. D. 23040; May 9, 1901.)

**Tin waste—Cuttings from sheet tin.**

The offal produced in cutting up sheet tin is dutiable as waste, under paragraph 463, act of 1897, at the rate of 10 per cent ad valorem. Such waste, having fallen from finished wrought tin, is not entitled to free entry under paragraph 683, not being tin in blocks, pigs, or bars, nor is it dutiable under paragraph 183 as metal unwrought.—G. A. 4846, G. A. 4980, G. A. 5030, and *Seeberger v. Castro* (153 U. S., 32) cited and distinguished. (T. D. 23518—G. A. 5076; February 5, 1902.)

**Tins, fish in.** (See Fish.)

**Tips for hats.** (See Cotton nets and nettings.)

**Tips, nonmetallic magnesium.** (See Magnesium tips.)

**Tires of old locomotives.** (See Old locomotive tires.)

**Titusville, Pa.**

Port of delivery. (T. D. 19639; circular 133, July 9, 1898.)

**Tiver.**

Tiver, in powder, not dutiable as ground chalk, but as a color at 30 per cent ad valorem under paragraph 58, act of 1897. (T. D. 21321—G. A. 4461; June 22, 1899.)

**Tobacco.** (See, also, Cigars; Reexportation of domestic goods.)

Appeal from decision of Board of General Appraisers as to rate of duty, G. A. 4047. (T. D. 18789; January 11, 1898.)

Bales of tobacco containing from 5 per cent up but less than 15 per cent of wrapper dutiable as follows: Wrapper at \$1.85 per pound and filler at 35 cents per pound.—Appeal from unpublished decision of Board of General Appraisers. (T. D. 19107; March 17, 1898.)

Bales of tobacco containing more than 15 per cent of wrapper dutiable as wrapper and subject to duty under act of 1897, by virtue of section 33 thereof, the goods having been imported in 1895 and remaining in warehouse at time of final liquidation. (T. D. 20955—G. A. 4401; March 30, 1899.)

Chinese tobacco: Packages originally containing 8 ounces to be stamped with 8-ounce stamps when reduced four-fifths, or less, of an ounce by natural causes. (T. D. 23613; March 24, 1902.)

Coverings: The usual coverings in which tobacco was generally imported on and prior to July 24, 1897, were burlaps and matting. Boxes are unusual coverings for such merchandise, and therefore held to be dutiable. (T. D. 21057—G. A. 4422; April 21, 1899.)

Coverings for Sumatra tobacco: Wooden boxes containing Sumatra tobacco, though not the usual coverings for such merchandise, are not subject to the additional duty prescribed in section 19, customs administrative act of June 10, 1890, as they are not "designed for use otherwise than in the bona fide transportation of such merchandise to the United States."—*In re Laverge*, G. A. 4422 (T. D. 21057), overruled; *Laverge v. United States* (119 Fed. Rep., 481) followed. (T. D. 24190—G. A. 5268; January 26, 1903.)

Examination: Amendment of Department's circular of December 8, 1897 (T. D. 18663), regarding percentage of tobacco to be ordered for examination. (T. D. 21382; July 12, 1899.)

Invoices of tobacco. (See Invoices, leaf tobacco.)

Latakia tobacco imported in the leaf and unstemmed and assembled on strings inserted at one end of each is not tobacco manufactured, and although not used or fit for cigar fillers is nevertheless dutiable as filler tobacco at the rate of 35 cents per pound, under paragraph 213, act of 1897, by virtue of the definition of "filler tobacco" contained in paragraph 214. (T. D. 24333—G. A. 5316; April 4, 1903.)

Mail importations of tobacco in fiber or leaf to be reported by officers of the customs to the Commissioner of Internal Revenue, at Washington, D. C., on Form No. 835 of the Catalogue. (T. D. 24387; circular 53, April 27, 1903.)

Manufactured tobacco can not be furnished free of tax as supplies to American vessels otherwise than under provisions of section 16, act of 1897. (T. D. 19262; April 21, 1898.)

Merchandise withdrawn from warehouse after July 24, 1897, is subject to duty on the basis of the weights ascertained at the time of entry, and not at the

**Tobacco—Continued.**

time of withdrawal.—Section 50, act of 1890, was repealed by section 33, act of 1897. (T. D. 19715—G. A. 4214; July 14, 1898.)

Packages with revenue stamps affixed: Duty can be collected only upon the amount of merchandise actually arriving in our ports. This rule applies to tobacco in packages equally with other merchandise, and it is error for the collector to take duty on the basis of the weight indicated by the internal-revenue stamps affixed to the packages, instead of the weight returned by the United States weigher. (T. D. 24038—G. A. 5222; November 1, 1902.)

Percentages: In returning percentages of wrapper tobacco in bales of filler and wrapper tobacco, all fractional parts of the per centum below one-half are to be ignored by appraising officers, and all fractional parts of the per centum when equaling one-half or more counted to the next higher per centum. (T. D. 21886; December 28, 1899.)

Philippine Islands. (See Board of General Appraisers, jurisdiction.)

Scraps: Tobacco scraps exported from a bonded manufacturing warehouse dutiable on reimportation as manufactured tobacco. Appeal directed from decision of Board of General Appraisers, G. A. 5056. (T. D. 23483; January 25, 1902.)

Seizure and sale. (See Seizure.)

Size of packages of imported manufactured tobacco and snuff. (T. D. 19641; circular 135, July 11, 1898.)

Small pieces of leaf tobacco, a by-product in the manufacture of cigars, are dutiable under the provisions of paragraph 215, act of 1897, as tobacco unmanufactured, at 55 cents per pound, and are not dutiable as filler tobacco or waste.—*Dominguez Brothers v. United States* (122 Fed. Rep., 556) followed; G. A. 4814 (T. D. 22635) affirmed. (T. D. 24580—G. A. 5385; July 16, 1903.)

Tare; leaf tobacco in bales: Article 1658, Customs Regulations of 1899, amended so as to exclude stemmed leaf tobacco in bales from the schedule tare of 13 pounds per bale. Tests should be made from time to time, as the circumstances may seem to require, in order to ascertain the weight of coverings of different-sized bales of both stemmed and unstemmed leaf tobacco. (T. D. 24183; January 24, 1903.)

Tobacco imported and described in invoice as "filler," but found to be "wrapper," and exported in order to avoid payment of higher duty, and afterwards reimported, must be identified by a record of bale numbers, etc.—Government has no right to prohibit reexportation of tobacco erroneously described in invoice, and such erroneous description not a fraudulent evasion of paragraph 214, act of 1897. (T. D. 18861; January 24, 1898.)

Tobacco manufactured in bonded manufacturing warehouse, laden on board a vessel for exportation and damaged by burning of vessel and submersion in water, may be destroyed and export bond canceled, as no portion of the tobacco would enter into consumption in the United States. (T. D. 18862; January 24, 1898.)

Tobacco shipped from Cuba to Porto Rico, manufactured into cigars, and exported thence to the United States: Merchandise can not be imported from Cuba into Porto Rico free of duty for manufacture under section 15, act of 1897, and shipment to the United States.—Porto Rican cigars coming into the United States on and after May 2, 1900, subject to 15 per cent of regular rates and to tax equal to internal-revenue tax. (T. D. 22159; April 17, 1900.)

Unmanufactured scrap tobacco of American production, exported from a bonded warehouse without the payment of any internal-revenue tax, is, on reimportation into the United States, subject, under section 27, act of 1897, to a duty equal only to the internal-revenue tax imposed on such merchandise. As such tobacco is not manufactured and has not been subjected to an allowance of

**Tobacco—Continued.**

drawback, it is not included either in the exception in said section 27, which relates only to "articles *manufactured*," or in the provisos of paragraph 483 of said act, which relate only to merchandise upon which an allowance of drawback has been made or which has been *manufactured*.—*In re Graves* (G. A. 4580) followed. (T. D. 23443—G. A. 5056; December 30, 1901.)

Unmanufactured scrap tobacco. Appeal directed from decision of the Board of General Appraisers, G. A. 5056. (T. D. 23483; January 25, 1902.)

Wrapper tobacco, wherever found in a bale and in whatever amount, is dutiable at \$1.85 per pound, under paragraph 213, act of 1897. Where a bale contains over 15 per cent of wrapper, the entire contents of the bale become dutiable at \$1.85 per pound. Where there is less than 15 per cent of wrapper the filler is dutiable at 35 cents per pound and the wrapper at \$1.85 per pound.—*Rothschild v. United States* (21 Sup. Ct. Rep., 197, affirming 87 Fed. Rep., 798, and overruling *In re Rothschild*, G. A. 4047) followed. (T. D. 22784—G. A. 4861; January 31, 1901.)

**Toilet preparations.** (See, also, Dentifrice; Euxesis; Pasta mack.)

Langbein's eau de quinine or chinawasser is dutiable as an alcoholic toilet preparation under paragraph 2, act of 1897, and not under paragraph 70 of said act. (T. D. 24070—G. A. 5232; December 2, 1902.)

**Toilet sets.** (See Cotton toilet sets; Gentlemen's toilet sets; Mirrors.)

**Toilet soap.**

Liquid violet glycerin soap dutiable as toilet soap at 15 cents per pound under paragraph 72, act of 1897. (T. D. 21234—G. A. 4451; June 1, 1899.)

**Tonicum.** (See Hensel's tonicum.)

**Tonnage duties and light dues, Porto Rico.** (See Porto Rico.)

**Tools, engravers'.** (See Engravers' tools.)

**Tools of trade, etc., as to free entry of.**

(1) Tools of trade of foreign origin taken abroad by residents of United States dutiable on reimportation; (2) status of an immigrant; (3) professional books classed as household effects; (4) bicycles classed as household effects; guns, cameras, etc., not personal effects; (5) personal effects taken abroad free on reimportation, whether of foreign or domestic origin, but must be of character described in paragraph 697. (T. D. 19365; May 20, 1898.)

Drawings executed by an architect and used in his business as such are "implements" or "tools of trade," as these terms are used in paragraph 645, act of 1897. (T. D. 22558—G. A. 4783; October 18, 1900.)

**Toothpick holders.**

Toothpick holders, composed of metal and glass, holding a dozen quill toothpicks loosely set therein, are not coverings, usual or unusual, for the toothpicks, but are separate and distinct articles, dutiable according to the component material of chief value. The fact that a holder and a dozen toothpicks are sold together as an entirety does not change their character as separate and distinct articles for dutiable purposes. (T. D. 21736—G. A. 4592; November 6, 1899.)

**Toothpicks, quill.** (See Quill toothpicks.)

**Tourists, free entry of bicycles.** (See Bicycles.)

**Toweling, crash.** (See Cotton.)

**Towels.** (See, also, Flax, fringed articles of; Linen towels.)

Towels composed wholly of cotton, and those composed of cotton and flax, cotton chief value, dutiable at 45 per cent ad valorem under paragraph 322, act of 1897. (T. D. 21741; November 8, 1899.)

**Towels—Continued.**

Towels, flax, of the kind known as macramé towels or as “knotted fringed” towels, which are ornamented at the ends with a fancy fringe somewhat resembling crocheted lace and terminating in ordinary fringe, such ornamentation being about 6 inches in width, are dutiable under the provisions of paragraph 346, act of 1897, for woven articles of flax, weighing over  $4\frac{1}{2}$  ounces per square yard and containing more than 120 and not more than 180 threads per square inch; and not at 60 per cent ad valorem under the provisions in paragraph 339 of said act for “articles made wholly or in part of lace or in imitation of lace.” (T. D. 22764—G. A. 4854; January 28, 1901.)

Turkish towels and wash cloths made of cotton or flax, with an uncut loop or pile, are not dutiable as “pile fabrics” under the provisions of paragraph 315, act of 1897, but are dutiable at the rate of 45 per cent ad valorem, according to the component material of chief value thereof, under the provisions of paragraph 322 or 347 of said act. The term “pile fabrics” as used in said paragraph is limited and restricted in meaning to articles or fabrics of kindred nature and kindred materials with the associate articles grouped in the same paragraph, such as velvets, velveteens, etc., and is so known and used in trade and commerce.—*In re Herrman*, 56 Fed. Rep., 477. (T. D. 23487—G. A. 5068; January 27, 1902.)

Towels, flax, having both ends finished with a scalloped edge, the edges being overstitched and the stitching done on an ordinary sewing machine and not an embroidery machine, are dutiable under the provisions of paragraph 346, act of 1897, and not as “manufactures of flax, embroidered,” under paragraph 339 of said act.—G. A. 4410 (T. D. 20992) and G. A. 2579 (T. D. 14950) cited. (T. D. 24243—G. A. 5282; February 19, 1903.)

**Tow of flax.** (See Flax straw; Flax, tow of; Scutching tow.)

**Toy magic lanterns.** (See Toys.)

**Toy masks.** (See Masks.)

**Toy paints.** (See Paints.)

**Toy watches.** (See, also, Crystals for toy watches.)

Certain playthings distinguished from articles of personal adornment covered by G. A. 4404 not dutiable as jewelry, but as toys under paragraph 418, act of 1897. (T. D. 21374—G. A. 4480; July 6, 1899.)

**Toys.** (See, also, Bird cages, small; Christmas-tree ornaments; Decalcomania pictures; Harmonicas; Papier-maché; Violins and accordions; Wax angels.)

**Animals, papier-maché—**

Papier-maché imitation of animals, etc., for holding candy, dutiable as toys. (T. D. 23311; October 18, 1901.)

**Cheese, bread, etc., imitations of—**

Articles made to imitate cheese, bread, and a cigar case, some capable of holding candies, are dutiable as toys under paragraph 418, act of 1897, and are not dutiable as fancy paper boxes. *United States v. Schwartz* (76 Fed. Rep., 452) cited and followed.—Articles made in imitation of fruit are not toys, but are dutiable as artificial fruit under paragraph 425 of said act. (T. D. 23197—G. A. 4973; July 20, 1901.)

**In part of earthen or stone ware—**

The exception of all toys made of earthen or stone ware in paragraph 418, act of 1897, applies only to such articles made wholly or in chief value of earthen or stone ware.—Toys made of earthen or stone ware and metal, in which the metal is the component of chief value, are dutiable under paragraph 418 at the rate of 35 per cent ad valorem.—G. A. 4532 (T. D. 21542) cited. (T. D. 24866—G. A. 5523; December 30, 1903.)

**Toys—Continued.****Jewelry sets for dolls—**

Jewelry sets for dolls made of brass and glass not dutiable as jewelry, but as toys, under paragraph 418, act of 1897. (T. D. 21430—G. A. 4505; July 22, 1899.)

**Lanterns—**

Small lanterns composed of metal and glass, known commercially as toys, are dutiable at the rate of 35 per cent ad valorem under paragraph 418, act of 1897, and not at the rate of 45 per cent ad valorem under paragraph 193 of said act as manufactures of metal.—G. A. 2959 followed; G. A. 1881 reversed. (T. D. 23910—G. A. 5189; July 28, 1902.)

Toy magic lanterns dutiable as toys.—Change in the act of 1897 by the addition of the words "not specially provided for" to the provision for optical instruments. (T. D. 21784—G. A. 4603; November 16, 1899.)

**Lithographically printed toys—**

Dolls, dolls' hats, and dolls' dresses, stamped out of cardboard paper, printed by the lithographic process, being commercially known as toys, are dutiable under paragraph 418, act of 1897, and are not dutiable as lithographic prints under paragraph 400.—G. A. 3751 (T. D. 17817) and G. A. 3753 (T. D. 17819) cited and followed. (T. D. 24687—G. A. 5429; September 29, 1903.)

**Magic paintings—**

Paper boxes containing a number of pictures printed in black and white, to be traced over with a brush dipped in water in order to bring out their colors, and intended for the amusement of children, are dutiable as toys, under paragraph 418, act of 1897, and not as books or printed matter. (T. D. 22710—G. A. 4836; January 8, 1901.)

**Parts of—**

Parts of toys are not dutiable as toys unless they are intended to be used as such in their imported condition, and wigs for dolls, being intended to form part of the doll and not to be used as toys, in their imported condition, are dutiable according to their component of chief value. (T. D. 23303—G. A. 4999; October 8, 1901.)

**Rubber—**

Toys composed of rubber being specially excepted from the provision for toys in paragraph 418, act of 1897, *Held* that toys composed wholly or in chief value of india rubber are dutiable as manufactures of india rubber under paragraph 449 of said act at 30 per cent ad valorem. (T. D. 22339—G. A. 4720; July 9, 1900.)

**Tin cups—**

Cheaply made tin cups, incapable of holding water, and used by children as playthings, are dutiable as toys under paragraph 418, act of 1897, and not as manufactures of metal. (T. D. 23088—G. A. 4933; May 28, 1901.)

**Whistles—**

Small metal whistles about 1 inch long, sold at 34 cents per gross, dutiable as toys at 35 per cent ad valorem under paragraph 418, act of 1897. (T. D. 20099—G. A. 4275; September 20, 1898.)

**Tracing cloth not in the piece, cotton.** (See Cotton.)

**Tracing paper.** (See Parchment paper.)

**Trade-marks.**

Articles imported in violation of trade-mark law not subject to seizure. (T. D. 19265; April 21, 1898.)

Articles bearing genuine trade-marks Phenacetin and Phenacetin-Bayer not excluded from entry at custom-houses under section 11, act of 1897. (T. D. 19505; June 17, 1898.)

**Trade-marks**—Continued.

Hien Fong Essence, a medicinal preparation, if put up in such shape—labels, bottles, etc.—that the public will not mistake the article for that of the domestic manufacture, is not prohibited by section 11, act of 1897. (T. D. 23063; May 21, 1901.)

Marking of goods bearing registered trade-marks. (T. D. 19206; circular 62, April 8, 1898.)

Ping pong: An imported article bearing the genuine trade-mark of the foreign owner is not excluded from entry by section 11, act of 1897. It is a copy not an original, a simulation or counterfeit not reality or genuineness, at which the statute is aimed. (T. D. 24142; January 8, 1903.)

**Transfer lithographic paper.** (See Lithographic transfer paper.)

**Transfer of exhibition articles.**

Articles imported for exhibition under paragraph 702, act of 1897, can not be transferred from original port to another for exhibition purposes under a warehouse withdrawal for transportation in bond, but may be removed under customs supervision or special bond, the original bond continuing in full force and effect. (T. D. 21988; February 8, 1900.)

Articles imported under the act approved March 3, 1899, for exhibition at Buffalo, and transferred for exhibition at New York under paragraph 702, act of 1897, are not merchandise and are not subject to duty or to the provisions of section 32, act of 1897, amending section 7, act June 10, 1890, until the importer, within or at the end of the period allowed by law, has elected not to export them.—Examination and appraisal are to be made at the place of final exhibition. (T. D. 23429; December 18, 1901.)

**Transfer paper.** (See Lithographic transfer paper.)

**Transit baggage.** (See Baggage.)

**Transit goods.** (See, also, Baggage; Philippine Islands.)

Bonds, cancellation of, for transit goods. (See bonds.)

Consular invoices not required for transit goods, but consular officers will issue same whenever requested so to do.—Free goods can not be shipped in transit under bond. (T. D. 21412; July 20, 1899.)

Consular invoice required of all transit goods on entry for warehouse, at first port of importation, when interrupted or delayed in such transit by absence of transporting vehicle, for transshipment to same from importing vessel, for conveyance to port of exportation.—T. D. 16913 construed. (T. D. 19051; March 5, 1898.)

Diversion of transit goods contrary to regulations and condition of bond. (T. D. 20813; March 8, 1899. T. D. 20909; March 28, 1899.)

Free goods in transit, proper form of entry. (See Free goods in transit.)

Immediate-transportation act of 1880 requires an entry at the port of destination in the United States. The shipment of merchandise in transit through the United States for exportation under this act will not be allowed.—Free goods may be shipped under the immediate-transportation act (T. D. 11897, of October 5, 1891). This practice not changed by decision of August 26, 1899 (T. D. 21532). May also be shipped under section 3005, Revised Statutes, to Canada and to Mexico.—No transit in bond of merchandise intended to be shipped through the United States from Mexico for exportation. (T. D. 21751; November 13, 1899.)

Philippine Islands, goods in transit to. (See Philippine Islands.)

Sealskins in transit. (See Sealskins.)

**Transit goods—Continued.**

Transit goods may be entered at the port of first arrival for transportation and exportation via any port or subport in the United States under section 3005, Revised Statutes, as amended. (T. D. 23478; January 24, 1902.)

**Transit, grain in.** (See Grain in transit.)**Transit of coal through Canada.**

Coal may be transported by bonded carriers in open cars through Canada between places in the United States. (T. D. 21556; September 5, 1899.)

**Transportation and exportation bonds.** (See Bonds.)**Transportation charges from place of production to principal market.**

Charges for transporting merchandise from the place of manufacture to the principal market of the country of production constitute a proper item of value in determining the market value of such merchandise in that principal market. (T. D. 23851—G. A. 5170; July 2, 1902.)

**Transportation of merchandise in bond to Porto Rico.** (See Porto Rico.)**Transportation of unappraised merchandise.**

Unappraised merchandise for two or more ports may be placed in the same car. (T. D. 19597; July 6, 1898.)

**Traveling rolls in part of wool.**

The proviso in paragraph 391, silk schedule, act of 1897, that "all manufactures, of which wool is a component material, shall be classified and assessed for duty as manufactures of wool," applies only to said paragraph, or at most to the schedule in which the paragraph is found. Accordingly, so-called traveling rolls composed in part of wool, cotton or flax being the component material of chief value, are dutiable under paragraph 322 or 347 of said act as manufactures of cotton or flax, not specially provided for.—It is not necessary to ascertain which of two paragraphs in the tariff is applicable to imported merchandise, where it appears conclusively that one or the other of them is appropriate, if the rate in each case is the same. (T. D. 23490—G. A. 5071; January 28, 1902.)

Traveling rolls, so called, composed of cotton, wool, and other materials, cotton being the component material of chief value, are dutiable under the provision in paragraph 322, act of 1897, for "manufactures of cotton not specially provided for," and not under the provision in paragraph 366 of said act for "cloths, knit fabrics, and all manufactures of every description made wholly or in part of wool, not specially provided for."—*In re Rumpff*, G. A. 5071 (T. D. 23490), and *United States v. Churchill* (106 Fed. Rep., 672) followed; *Vandegrift v. United States* (113 Fed. Rep., 816), *Converse v. United States* (*ib.*, 817), and *Rouss v. United States* (120 *id.*, 1021) distinguished. (T. D. 24592—G. A. 5389; July 23, 1903.)

**Traveling rugs, wool.** (See Wool traveling rugs.)**Tray cloths.** (See Napkins, doilies, and scarfs.)**Treaties.** (See, also, Reciprocity.)**Pending—**

Protests will not be suspended by the Board of General Appraisers on the mere possibility that a treaty may be ratified providing for the free entry of Cuban goods. (T. D. 24654—G. A. 5415; September 2, 1903.)

**Time of taking effect—**

As between the contracting sovereigns, a treaty, when ratified, relates back to the time of signing, although in respect to private rights the treaty does not take effect until the exchange of ratifications. *Ex parte Ortiz*, 100 Fed. Rep., 962. (T. D. 23638—G. A. 5116.)



**Treaty of peace with Spain.**

Treaty of peace with Spain became operative from and after April 11, 1899, the date of exchange of ratifications. (T. D. 23501; January 31; 1902.)

**Trimmed hats.** (See Hats; Straw hats.)

**Trimmings.** (See, also, Beaded articles; Beaded trimming; Braids; Cotton; Horsehair trimmings; Lace articles; Silk; Silk mull and tinsel gauze; Spangles.) Articles of silk cord and braid, or of wool or worsted cord and braid, known variously as "garnitures," "hussar sets," "blouses," or by other names, made in openwork conventional designs and intended for use in trimming the fronts of women's dress waists, or skirts of women's dresses or costumes, are, when composed of silk, dutiable at 60 per cent ad valorem under the provision for "trimmings" in paragraph 390, act of 1897, and when made of wool or worsted at 50 cents per pound and 60 per cent ad valorem under paragraph 371 of said act. (G. A. 4218 modified. (T. D. 21060—G. A. 4425; April 25, 1899.)

Silk manufactures, from one-half to three-fourths of an inch wide, in different colors, a portion of some of which are composed of both warp and weft woven plain or ribbed, the balance of the fabric consisting of weft threads only in the nature of fringe, the others being fancy close woven throughout, with scalloped or picot edges, are dutiable at 60 per cent ad valorem under the provision for "trimmings" in paragraph 390, act of 1897. (T. D. 21860—G. A. 4616; December 19, 1899.)

Trimmings in serpentine or zigzag form fashioned of silk cords and threads, and which are intended for use in trimming articles of wearing apparel, have lost their identity as silk "cords" in fact and in commercial parlance, and have become a "trimming," and as such are dutiable, as assessed, at 60 per cent ad valorem under paragraph 390, act of 1897. (T. D. 22358—G. A. 4722; July 12, 1900.)

Trimmings in ornamental and scroll-work designs, in colors, stamped or cut by machine out of cotton velveteen fabric, are not dutiable as "cotton trimmings" under paragraph 339, act of 1897, but are dutiable under the provisions of paragraph 315 of said act as manufactures or articles in any form made or cut from velveteens composed of cotton. *Horstmann, Von Hein & Co. v. United States* (121 Fed. Rep., 147) followed. Such trimmings, however, which have undergone a further finishing process on another and different machine by having a heavy silk cord sewed around the edges of the trimming and a lace design sewed on the back of same and showing between the open spaces of the trimming, giving an embroidered or appliqué effect, held to be dutiable as assessed under paragraph 339.—*Smith v. Read* (111 Fed. Rep., 795) followed. (T. D. 24496—G. A. 5354; June 15, 1903.)

"Trimming," as used in paragraph 390, act of 1897, is not used in a commercial sense, but according to its common acceptance, and as such includes what are commonly known as "ribbons."—In the ascertainment of what merchandise is properly dutiable as "trimmings," as that term is aforesaid used, two methods of determination are recognized: (1) It includes all merchandise which, from its nature, falls within the descriptive scope of the general term "trimmings," irrespective of the trade denomination of such articles; and (2) it includes all merchandise which when and in the condition imported is naturally adapted to be and is chiefly used as "trimmings." *Held* that the merchandise the subject of this protest, "ribbons," is such as is within the natural meaning of the word "trimmings," as used in said paragraph, or is such as is naturally adapted to be and is chiefly used as such, and hence is properly dutiable thereunder as "trimmings" at the rate of 60 per cent ad valorem. (T. D. 24756—G. A. 5460; October 27, 1903.)

**Trional.** (See Medicinal preparations, etc.)

**Triplicate mirrors.** (See Mirrors.)

**Tripoli.**

White and salmon-tinted infusorial earths dug from bottom of lakes, and known and sold as fossil flour, or tripoli, free of duty as tripoli under paragraph 671, act of 1897. (T. D. 19980—G. A. 4245; August 25, 1898.)

**Tropical fruits.**

Disposition of moneys received on account of tropical fruits. (T. D. 24377; circular 50, April 23, 1903. T. D. 24610; August 10, 1903.)

Revoking former decisions and circulars regarding tropical fruits and other perishable cargoes and articles requiring immediate delivery. (T. D. 24611; circular 91, August 10, 1903.)

**Tropon—Albumen.**

The article known as tropon, designed to be mixed with certain foods, held to be blood albumen, and dutiable as such under paragraph 245, act of 1897, and is not free of duty under paragraph 468 of said act. (T. D. 21920—G. A. 4633; January 12, 1900.)

**Trout, brook.** (See Fish.)

**Trunks—Unusual coverings.**

In construing the provision in section 19, customs administrative act of June 10, 1890, for an "additional duty" on unusual coverings of imported merchandise, *Held* that this duty is additional only to that assessed on the merchandise itself, including the usual coverings, and that the value of the unusual coverings should not be included in the dutiable value of the merchandise.—A new leather trunk, being an unusual covering for imported silk merchandise, is subject to no other duty than that provided in paragraph 450, act of 1897, for manufactures of leather, just as if it were separately imported.—United States v. Dickson (73 Fed. Rep., 195; 19 C. C. A., 428). (T. D. 24622—G. A. 5405; August 13, 1903.)

Leather trunk filled with silks, both inclosed in a wooden packing case, not dutiable as an unusual covering.—Additional duties imposed on unusual coverings under section 19, act of June 10, 1890, are cumulative. (G. A. 5405 not acquiesced in in this regard. (T. D. 24646; September 2, 1903.)

**Tube cleaners.** (See Ship's equipment.)

**Tuberine.**

Tuberine is a new form of glue, fit for use as glue, and is dutiable under paragraph 23, act of 1897, according to value. It is not a preparation fit for use as starch, having none of the characteristics or uses of that article. It is not dutiable under section 6, as an unenumerated manufactured article, but is dutiable as glue. (T. D. 23561—G. A. 5093; March 3, 1902.)

**Tubes.** (See, also, Cork stopper tubes; Coverings; Filter tubes; Umbrella tubes.)

Steel tubes, weldless, imported for purpose of cutting up into pieces 6 or 8 inches in length, for use as appliances in spinning frames, held to be finished articles, and dutiable at 35 per cent ad valorem under paragraph 152, act of 1897, for "iron or steel tubes, finished." (T. D. 20005—G. A. 4251; September 2, 1898.)

Tubes drawn from hollow billets, recognized commercially as finished tubes are dutiable as such under paragraph 152, act of 1897, and are not hollow steel billets. Such articles are merely the blocks or billets of steel pierced and used for drawing into tubes. If subjected to process of drawing after piercing, they are no longer billets. (T. D. 22126—G. A. 4689; March 30, 1900.)

Tubes or cylinders, steel, designed for holding gas under pressure, dutiable at 25 per cent ad valorem as boiler or other tubes, under paragraph 130, act of 1894. (T. D. 22716; January 11, 1901.)

**Tubes—Continued.**

Tubes or cylinders, steel, for holding gas under pressure, are dutiable at the rate of 25 per cent ad valorem under paragraph 130, act of 1894, and at the rate of 35 per cent ad valorem under paragraph 152, act of 1897.—*Downing v. United States* (99 Fed. Rep., 423) cited and followed; *G. A. 3662* reversed. (T. D. 22932—*G. A. 4898*; March 27, 1901.)

Tubes, steel, with rough or ragged ends are considered finished tubes in trade and commerce, and as such are dutiable under paragraph 152, act of 1897, at the rate of 35 per cent ad valorem. Page *v. United States* (113 Fed. Rep., 1006), affirming *G. A. 4689*, cited and followed.—The fact that such articles are not finished articles for the purposes of the particular purchaser for whom they were imported, but are to be subjected to further process of drawing for making bicycle tubes, will not take them out of the category of finished tubes, nor will such use make them dutiable as billets or steel in all forms and shapes under paragraph 135. (T. D. 23793—*G. A. 5161*; June 7, 1902.)

Welded, corrugated, or ribbed iron and steel cylinders, so called, invoiced as "boiler flues" or "Purve's ribbed steel boiler flues," must be returned for assessment of duty at 2½ cents per pound, as "welded cylindrical furnaces, made from plate metal," under the second clause of paragraph 152, act of 1897, and not at 2 cents per pound as "boiler tubes," "pipes," or "flues" not thinner than No. 16 wire gauge, under the first clause of said paragraph. (T. D. 23658; April 9, 1902.)

**Tubes or pipes.** (See Pipes or tubes.)

**Tubing, flexible.**

So-called iron and copper flexible tubing, being of composition metal and asbestos, is dutiable under paragraph 193 as manufacture of metal not otherwise provided for and not dutiable under paragraph 152 or 176 as tubing or pipes of iron and copper. To fall within paragraphs 152 and 176 tubing and pipe must be either iron, steel, or copper; when made from any other material they are excluded. (T. D. 22413—*G. A. 4742*; August 6, 1900.)

Tubing: Flexible copper pipes and iron tubes are properly dutiable under paragraphs 152 and 176, respectively, of the act of 1897.—*G. A. 4742* overruled. (T. D. 23522—*G. A. 5080*; February 11, 1902.)

**Tuckings, woven.**

The term "tuckings" is not limited to merchandise wherein the tuck or pleat has been made by sewing, but applies also to goods wherein the tuck or pleat has been made by weaving. Woven tuckings are accordingly dutiable as tuckings at the rate of 60 per cent ad valorem under paragraph 339, act of 1897. (T. D. 22162—*G. A. 4700*; April 16, 1900.)

**Tumblers, medicine.**

Leather cases usual coverings for. (T. D. 23056—*G. A. 4926*; May 14, 1901.)

**Tungsten.**

Tungsten metal dutiable at the rate of 20 per cent ad valorem as a metal, unwrought, under paragraph 183, act of 1897. (T. D. 21217; June 3, 1899.)

Tungsten ore, or wolfram, is a metallic mineral substance in a crude state, dutiable at the rate of 20 per cent ad valorem under paragraph 183, act of 1897. It is not entitled to free entry under paragraph 614 as a crude mineral.—*Marvel v. Merritt* (116 U. S., 11) cited and followed. (T. D. 23091—*G. A. 4936*; June 3, 1901.)

Tungsten ore is not dutiable as an unwrought metal under paragraph 183, act of 1897, but is entitled to free entry under the provisions of paragraph 614 of that act as a crude mineral.—*Hempstead v. United States* (122 Fed. Rep., 538) cited

**Tungsten**—Continued.

and followed; G. A. 4936 (T. D. 23091) and *Hempstead v. Thomas* (115 Fed. Rep., 256) reversed. (T. D. 24607—G. A. 5400; July 31, 1903.)

Tungsten ore free of duty as crude mineral under paragraph 614, act of 1897. (T. D. 24506; June 20, 1903.)

**Tuno belting.** (See Balata sheets.)**Turkish Angora goatskins.** (See Goatskins.)**Turkish slippers.** (See Appliqué work not embroidery.)**Turkish towels and wash cloths.** (See Towels.)**Turpentine, Venice.** (See Venice turpentine.)**Turquoise talismans.**

Elliptical or oval forms of turquoise decorated with gilded ornamentation in Persian characters and firmly fastened (one piece at each end) to round pieces of paper-covered wood or cork, and which are known in commerce as "talismans," and so used in Persia, are dutiable at 45 per cent ad valorem under the provisions for mineral substances, decorated, in paragraph 97, act of 1897, and not under the provision in paragraph 435 of said act for "precious stones cut but not set."—*Erhardt v. Hahn* (55 Fed. Rep., 273) and other cases cited. (T. D. 22588—G. A. 4798; November 1, 1900.)

**Turtle meat, canned.**

Canned turtle meat, product of the American fisheries, free of duty under paragraph 568, act of 1894. (T. D. 22083; March 14, 1900.)

**Turtle shells.**

Certain turtle shells from which have been removed the entrails, bones, and flesh, and which have been treated with arsenic and dried, and then polished, are dutiable as "shells \* \* \* otherwise manufactured," under the provision in paragraph 450, act of 1897, for "shells engraved, cut, ornamented, or otherwise manufactured," and not under section 6 of said act as unenumerated articles "manufactured in whole or in part." *In re Stuart*, G. A. 3922 (T. D. 18165), distinguished. (T. D. 24809—G. A. 5493; November 27, 1903.)

**Tutuila.** (See, also, Drawback; Warehouse, bonded.)

Attorney-General's opinion, dated February 17, 1902, and published in T. D. 23540, of February 25, 1902, that merchandise shipped from Tutuila is not subject to tariff laws imposing duties on goods from foreign countries, is based on the convention concluded between the United States, Great Britain, and Germany, and therefore covers all shipments from said islands on and after February 16, 1900, when ratifications were exchanged. (T. D. 23857; July 8, 1902.)

Certificate of chief customs officer necessary for free admission of goods from Tutuila. (T. D. 23759; May 28, 1902.)

Merchandise shipped from Tutuila not subject to tariff laws imposing duties on goods from foreign countries. (T. D. 23540; February 25, 1902.)

Tutuila and adjacent islands of Samoan group acquired by the United States, administered under direction of Secretary of Navy. (T. D. 22742; January 21, 1901.)

**Twilled burlaps.** (See Jute bags.)**Twine, binders'.** (See Binders' twine.)**Type ashes.**

Type ashes, so called, containing 56.35 per cent of lead, 0.53 per cent of copper, and a trace of zinc, dutiable at 2½ cents per pound as lead dross under paragraph 182, act of 1897. (T. D. 22333; July 7, 1900.)

**Typewritten sheets.** (See Manuscripts.)

## U.

**Umbrella goods.** (See Gloria cloth.)

**Umbrella rings.**

Rings made of strips of brass three-fourths of an inch wide and varying from five-eighths to three-fourths of an inch in diameter, stamped and pressed to produce raised figures on outside and corresponding depressions on inside, and gilded or washed to resemble gold, used by umbrella manufacturers to cover defects in joining umbrella sticks and handles, not jewelry, but manufactures of metal, dutiable at 45 per cent ad valorem under paragraph 193, act of 1897. (T. D. 20800—G. A. 4372; March 2, 1899.)

**Umbrella sticks.**

Umbrella sticks, so called, made of collodion and wood held not to be umbrella sticks within commercial designation of trade, and therefore dutiable under paragraph 17, act of 1897, as partly finished articles of which collodion is the component material of chief value, at 65 cents per pound and 25 per cent ad valorem. (T. D. 20775; March 3, 1899.)

Umbrella sticks finished with ornamental handles composed of collodion or celluloid dutiable at 40 per cent ad valorem as sticks for umbrellas, under paragraph 462, act of 1897. (T. D. 23041; May 10, 1901.)

Umbrella handles composed wholly of celluloid are dutiable as "articles of which collodion or any compound of pyroxylin is the component material of chief value," under paragraph 17, act of 1897.—Umbrella sticks of wood, with celluloid handles, celluloid being the component material of chief value, are dutiable under paragraph 462 of said act as "umbrella sticks, \* \* \* finished," and not under the provision for articles of collodion, etc., in paragraph 17.—*United States v. Borgfeldt* (105 Fed. Rep., 1005) and *In re Switzer* (G. A. 3983) followed; compare *In re Van Blankensteyn*, G. A. 4867. (T. D. 23089—G. A. 4934; May 28, 1901.)

**Umbrella tubes.**

Hollow metal rods, having springs and catches inserted therein, designed for use in umbrellas, and commercially known as umbrella tubes, are dutiable as tubes not otherwise provided for under paragraph 152, act of 1897.—(G. A. 4898 and *Downing v. United States* (99 Fed. Rep., 423) followed. (T. D. 23302—G. A. 4998; October 3, 1901.)

**Unascertained or estimated duties, refunds.** (See Refund of duty.)

**Unbound books, quarterly publications.** (See Books, unbound.)

**Unbound printed sheets.** (See Books.)

**Unclaimed dutiable articles by mail.** (See Mails, importations by.)

**Unclaimed goods, sale of.**

Deduction of duties next after expenses of sale required by the law, and as risk or loss on account of nonpayment of storage charges is one voluntarily assumed by warehouseman, claim of the Government can not be set aside for his benefit. (T. D. 18808; January 14, 1898. T. D. 19002; February 23, 1898.)

Government may sell unclaimed goods under general order at any time after the expiration of one year, but such unclaimed goods may be entered by importer either for consumption or warehouse so long as they remain unsold. (T. D. 18929; February 4, 1898.)

Notice to consignees of intention to sell unclaimed goods under article 1233, Customs Regulations of 1899. (T. D. 23163; July 8, 1901.)

Priority of lien.—Where goods are sold as unclaimed under the provisions of section 2965, the owner of a private bonded warehouse shall have preference for his storage charges over the Government for its duties.—Opinions of Solic-

**Unclaimed goods, sale of—Continued.**

itor of the Treasury of July 31, 1897, and February 16, 1898, modified.—Order of apportionment of proceeds of sale. (T. D. 19299; May 2, 1898.)

Sale of unclaimed goods: Collectors have discretion under the regulations in matter of advertising for bids for unclaimed goods, but none as to method of sale of unclaimed or abandoned goods. (T. D. 21127; May 11, 1899.)

**Unclaimed seized goods, duty on.** (See Duty.)**Unclaimed tea.** (See Tea.)**Uncut velveteen.**

Woven cotton fabrics, having floating and binding threads, which can be converted into velveteen by cutting the floating threads, are assessable under paragraph 315, act of 1897, as uncut cotton velveteen, and are not assessable as countable cotton cloth. (T. D. 21454—G. A. 4506; July 27, 1899.)

**Undecorated fire brick.** (See Fire brick.)**Undershirts and drawers.** (See Knit undershirts and drawers; Wearing apparel.)**Underskirts.** (See Wearing apparel.)**Undervaluation.**

Drayage and storage charges. (See Drayage charges.)

Entry by appraisement; undervalued invoices. (See Appraisement.)

Forfeiture and sale of goods for undervaluation does not relieve importer from payment of duties. (T. D. 22169; April 20, 1900.)

Undervaluation as shown by private invoices, etc.: When dutiable charges are not stated in an invoice or entry, and the fact subsequently comes to the knowledge of the collector, the latter may, within one year in the absence of fraud, or within three years where fraud appears, reliquidate the entry and include the charges for the purpose of assessing increased duty. Such action is not a reappraisement, and the additional duties prescribed by section 32, act of 1897, should not be assessed in such cases.—A collector is without authority to add to the *per se* value of imported merchandise upon a reliquidation of an entry. Should an importer, for any reason, desire to pay duties withheld, either regular or additional, the same should be accepted, and the Department notified. (T. D. 23568; March 5, 1902.)

**Underwear.** (See, also, Knit undershirts and drawers; Wearing apparel.)

Underwear with knitted wristlets and anklets forming a necessary and substantial part of the garment is properly dutiable according to value under the provisions of paragraph 319, act of 1897, as "shirts and drawers \* \* \* and all underwear of every description made wholly or in part on knitting machines or frames, or knit by hand." (T. D. 24662—G. A. 5416; September 8, 1903.)

**Unenumerated manufactured goods.**

Crushed or ground medicinal leaves, saturated with alcohol, dutiable at 20 per cent ad valorem as an unenumerated manufactured article under section 6, act of 1897. (T. D. 20516—G. A. 4327; January 5, 1899.)

**Unfinished articles of cut glass.** (See Bottle stoppers.)**Unfinished domestic silver goods, marking.** (See Marking of imported goods.)**Unfinished pocketknives.** (See Pocketknives.)**Union damask articles.**

Damask cloth composed of flax and cotton, cotton the component material of chief value, held to be dutiable under paragraph 322, act of 1897, at the rate of 45 per cent, as manufactures of cotton not specially provided for. (T. D. 24724—G. A. 5446; October 12, 1903.)

**Union table damask.**

Union table damask, composed of cotton and linen, cotton chief value, dutiable at 45 per cent ad valorem as cotton damask under paragraph 322, act of 1897. (T. D. 22158; April 17, 1900. T. D. 22396; July 30, 1900.)

**Universities, free entry of articles for.** (See Colleges; Institutions.)**Unlading.**

Privilege of unlading under preliminary entry and of simultaneous lading restricted to steamships of established lines. (T. D. 22062; March 7, 1900.)

Regular entry must precede permission to lade before unlading of vessel has been completed. (T. D. 20219; October 21, 1898.)

**Unlading for transshipment.**

The mere landing of goods at New York in bond, to await transshipment in a vessel to Honolulu, does not constitute an importation at New York. (T. D. 23588—G. A. 5097; March 11, 1902.)

**Unmanufactured tobacco of American production, reimported.** (See Tobacco.)**Unmounted heads of animals.** (See Animals, heads of.)**Unmounted single lenses of glass.** (See Glass lenses.)**Unpermitted cargo.** (See Cargoes, unpermitted.)**Unset pearls.** (See Pearls.)**Untempered cold-rolled steel.** (See Steel for band saws.)**Unusual coverings.** (See, also, Pins, mourning.)

Autosprays, dutiable as. (T. D. 22841—G. A. 4874; February 21, 1901.)

Japanned tin cans with a screw top, having a label pasted thereon indicating the quantity and nature of the contents, are unusual coverings for bronze powder, and are subject to additional duty of 45 per cent ad valorem under section 19, act of June 10, 1890, and paragraph 193, act of 1897. (T. D. 21757—G. A. 4597; November 10, 1899.)

Tin tea boxes not dutiable as. (T. D. 23040; May 9, 1901.)

Trunks as. (See Trunks.)

**Unwoven felt bands.** (See Felt bands.)**Upholstered fabrics, figured goods.** (See Silk goods, Jacquard.)**Upholstery and tapestry.** (See Silk goods.)**Uruguay gold dollar, value of.** (See Coins, foreign.)**Usual coverings.** (See Coverings.)**Utensils and instruments, scientific.** (See Instruments, etc.)

## V.

**Vaccine.** (See, also, Needles.)

A preparation known as anthrax vaccine or blackleg vaccine for preventing disease in cattle known as anthrax or blackleg is not vaccine virus, and therefore not entitled to free entry under paragraph 692, act of 1897.—Koechl v. United States (84 Fed. Rep., 448) and other authorities cited and followed. (T. D. 21760—G. A. 4600; November 13, 1899.)

Anthrax vaccine used for the prevention of disease in cattle free of duty as "vaccine virus," under the provisions of paragraph 692, act of 1897.—G. A. 4600 reversed. (T. D. 22637; November 27, 1900.)

Anthrax or blackleg vaccine is entitled to free entry under the provisions of paragraph 692, act of 1897, as vaccine virus, and is not dutiable as a medicinal preparation.—G. A. 4600 reversed; Pasteur Vaccine Company v. United States (123 Fed. Rep., 846) followed. (T. D. 22726—G. A. 4840; January 11, 1901.)

**Valuations.**

Not reviewable by Board of Review. (See Board of General Appraisers.)

**Value.**

Appraised or home: In case of certain imported brandy, the expression "value of the bottle illegally landed" should not be construed as meaning that the value should be multiplied by twelve and the result by three. Such value will be considered as the appraised foreign value, with duties added—that is, the home value. (T. D. 20772; March 3, 1899.)

Appraisement, how governed by consular invoice. (T. D. 23148; June 28, 1901.)

Assessment of duty on invoice or entered. (T. D. 22921; March 26, 1901.)

Component material of chief value, piece-dyed silk fabrics, method of ascertaining.—G. A. 4729 modified. (T. D. 22745—G. A. 4844; January 21, 1901.)

No allowance from entered value. (T. D. 22934—G. A. 4900; March 28, 1901.)

Returns of, by appraisers. (T. D. 23175; July 16, 1901.)

**Value of foreign coins.** (See Coins, foreign.)**Vanilla beans.**

Vanilla beans free of duty as nonedible drugs, not advanced in value or condition by any process, under paragraph 548, act of 1897. (T. D. 19454—G. A. 4171; June 2, 1898.)

**Vanillin.** (See, also, Coumarin, etc.)

Vanillin to which has been added after manufacture an ingredient which changes its appearance for importation, but which is removable at slight cost and with little labor, is dutiable as vanillin under paragraph 86, act of 1897. While an importer may manufacture his articles so as to bear only the smaller rates of duty, the law will not permit an importer to change the character or form of a once completed article so as to avoid duties. The dutiable character of merchandise is determined by its form when made up into a completed article, and not as it may appear by reason of some changes made thereafter in order to avoid duties imposed by law.—*Merritt v. Welsh* (104 U. S., 694); *Stuart v. Maxwell* (16 How., 162); *Fisk v. Arthur* (103 U. S., 431), and *United States v. Schoverling* (146 U. S., 76) cited and followed; *Johnson v. United States* (123 Fed. Rep., 997) distinguished. (T. D. 23338—G. A. 5013; October 25, 1901.)

**Vans.** (See, also, Furniture vans.)

Vans containing imported merchandise not deliverable from customs custody under bond for exportation. (T. D. 20706; February 15, 1899.)

Vans, whether empty or filled, must be entered as importations. (T. D. 22740; January 19, 1901.)

Vans of domestic origin for furniture free of duty on reimportation, whether empty or filled. (T. D. 23534; February 19, 1902.)

**Varnished paper hats.** (See Paper hats, varnished.)**Varnolette, or siccative.**

A composition of resinate of lead—or resin and compounds of lead—manganese, and lime, which is used as a siccative or drier in varnish, linseed oil, paints, inks, and stains, and which is generally known in commerce as "varnolette," is a chemical compound dutiable at 25 per cent ad valorem under paragraph 3, act of 1897, and not at 20 per cent ad valorem under section 6 or by similitude or otherwise under section 7 of said act. (T. D. 22591—G. A. 4801; November 2, 1900.)

**Vases.** (See Bronze mounted china vases; Cloisonné ware; Statuary.)**Vault lights.**

Vault lights dutiable as manufactures of glass under paragraph 112, act of 1897, at 45 per cent ad valorem. (T. D. 20803—G. A. 4375; March 3, 1899.)



**Vegetable fiber.** (See, also, Braids; Ramie noils.)

A fibrous substance stripped from Cuban trees, and imported for use in binding bales of tobacco, dutiable as a manufacture of "other vegetable fiber" under paragraph 347, act of 1897, at 45 per cent ad valorem. (T. D. 21000; April 12, 1899.)

Certain vegetable fibers which have been assorted and dressed and cut into uniform lengths and bunched, being intended for the use of brushmakers, are properly classified for duty under the provision in section 6, act of 1897, for "all articles manufactured \* \* \* in part, not provided for," and are not free of duty under the provision in paragraph 566 of said act for "fibrous vegetable substances, not dressed or manufactured in any manner."—*Wilkins v. United States* (84 Fed. Rep., 152) followed. (T. D. 24860—G. A. 5520; December 28, 1903.)

**Vegetable ivory button blanks.** (See Button blanks.)**Vegetables prepared.** (See, also, Bean cake.)

Vegetables cut open and washed, and dried in the sun, are dutiable as vegetables prepared, under paragraph 241, act of 1897, and not as vegetables in their natural state.—*Petry v. United States* (99 Fed. Rep., 261), affirming G. A. 4290, followed. (T. D. 23363—G. A. 5025; November 15, 1901.)

Vegetables which have been dried, or dried and cut open, or cut or split into small pieces, are dutiable at 40 per cent ad valorem as "vegetables prepared or preserved," under paragraph 241, act of 1897, and not at 25 per cent ad valorem as "vegetables in their natural state," under paragraph 257 of said act.—Authorities collated.—The phrase "vegetables in their natural state," in said paragraph 257, describes the vegetable with the natural moisture still inhering in its substance and having the form and general characteristics of a fresh vegetable. (T. D. 24370—G. A. 5326; April 14, 1903.)

**Vegetable tallow, Chinese.** (See Chinese vegetable tallow.)**Veilings.** (See Barèges; Chiffon; Silk mourning crapes; Silk trimmings, veilings, and piece goods.)**Vellum and parchment.**

The provision in paragraph 634, act of 1897, exempting from duty "parchment and vellum," is not limited to such as is to be used for manuscripts and similar purposes, but includes the qualities used for various other purposes, as for binding books, covering bottle stoppers, etc.—*In re Sury*, G. A. 1166 (T. D. 12428), followed; *In re Wyman*, G. A. 3416 (T. D. 16988), distinguished. (T. D. 24303—G. A. 5303; March 18, 1903.)

**Velours.** (See Pile fabrics.)**Veloutine.**

A woven fabric, having a superimposed figure or ornament, applied by blowing a ground flock upon a preparation of glue stenciled in the form of the pattern to be put upon it, known as veloutine, is an "appliquéd" fabric, and dutiable under paragraph 339, act of 1897, and not under paragraph 347 as a woven fabric not otherwise provided for. (T. D. 21375—G. A. 4481; July 7, 1899.)

**Velvet.** (See Ribbons, silk velvet.)**Velvet cords.** (See Corduroys; Pile fabrics.)**Velveteen trimmings.** (See Trimmings.)**Velveteen, uncut.** (See Uncut velveteen.)**Velvets, dutiable weight of.** (See Dutiable weight of velvets.)**Veneers.** (See, also, Wood shaving paper.)

Inlaid veneers dutiable as manufactures of wood at 35 per cent ad valorem under paragraph 208, act of 1897. (T. D. 19908—G. A. 4238; August 16, 1898.)

**Veneers—Continued.**

Tissues of wood and paper pasted together not dutiable as veneers under paragraph 198, act of 1897. (T. D. 21373—G. A. 4479; July 6, 1899.)

**Venezuela.**

Coffee, etc, from. (See Coffee, etc.)

Hides from. (See Disinfection of hides, etc.)

Parcels-post convention with, in effect. (T. D. 22733; circular 4, January 17, 1901.)

Peso to be treated as a depreciated currency. (T. D. 20626; January 27, 1899.)

**Venice turpentine.**

A factitious species of turpentine, made in imitation of the genuine Venice turpentine and bought and sold in commerce under the name of Venice turpentine, is free of duty under paragraph 659, act of 1894, which places on the free list "turpentine, Venice." (T. D. 21960—G. A. 4648; January 27, 1900.)

**Verdet raffiné.** (See Subacetate of copper.)**Verdigris.** (See Acetate of copper; Subacetate of copper.)**Vermuth, gauge of.** (See Gauge of bottles, etc.)**Vessels.** (See, also, Sea stores; Ships; Unlading.)

Application to allow unpermitted cargo to remain on wharf. (T. D. 19390; circular 90, May 27, 1898.)

Collector of customs at the port of Astoria, Oreg., at which vessels bound for Portland are compelled to stop under section 2588, Revised Statutes, can not charge the master of such vessel for the expenses of an inspector placed on board where the vessel's cargo has been bonded as provided by statute and arrives under seal. Where, however, a vessel, although bonded, arrives at Astoria with open hatches and stores unsealed, the collector is authorized to place an inspector on board at the expense of the master. (T. D. 21818—G. A. 4610; December 4, 1899.)

Repairs to. (See Repairs to American vessels.)

Russian war vessels, free withdrawal of supplies for, for use at sea but not for use during stay in port. (T. D. 22777; February 2, 1901.)

Russian war vessels, suspending privilege of free withdrawal of supplies for. (T. D. 22844; February 27, 1901.)

Russian war vessels entitled to withdraw provisions for maintenance of crews, free of duty, under the provisions of section 2982 of the Revised Statutes, and articles 800 and 801 of the Customs Regulations of 1899. (T. D. 23066; May 22, 1901.)

Sale of material of foreign-built. (See Sale.)

Supplies for Japanese vessels. (See Supplies.)

Supplies for war vessels of the Argentine Republic can be withdrawn free of duty under section 2982, Revised Statutes. (T. D. 22327; July 2, 1900.)

Supplies imported for use of vessels on voyages of exportation dutiable.—Faramel, a cattle food consisting of pulverized hay, bran, and different kinds of meal mixed and bound together by sirup, dutiable as a nonenumerated manufactured article at 20 per cent ad valorem under section 6, act of 1897. (T. D. 21661; October 14, 1899.)

**Vestings and shirtings, cotton.** (See Cotton, etc.)**Vetch, seeds of.** (See Seed.)**Veterinary inspection.**

Horses in transit through the United States from one point in Canada to another not subject to inspection. (T. D. 22542; October 13, 1900.)

**Veterinary surgeons, list of Canadian.**

Treasury decision 21223; June 6, 1899.

**Vienna lime.**

Vienna lime or Putz kalk is dutiable at the rate of 5 cents per 100 pounds, under paragraph 90, act of 1897, and not under paragraph 97 of said act as an earthy or mineral substance, not decorated. (T. D. 23213—G. A. 4975; July 26, 1901.)

**Vinaigrettes.** (See Jewelry.)**Violet, alizarin.** (See Alizarin violet.)**Violin a household effect.** (See Household effects.)**Violin necks.**

Unpainted pieces of wood, sawed and shaped into the form of necks for violins, and sold and adapted for use as violin necks, are dutiable as parts of musical instruments under paragraph 453, act of 1897.—*Worthington v. Robbins* (139 U. S., 337) cited and followed. (T. D. 22141—G. A. 4693; April 7, 1900.)

**Violin rosin.**

An article consisting of violin rosin fastened into a hollowed piece of wood and adhering to the sides thereof, the rosin being the component of chief value, is dutiable at the rate of 20 per cent ad valorem under section 6, act of 1897. (T. D. 24103—G. A. 5245; December 16, 1902.)

**Inseparable from wooden and metallic holders—**

Violin bow rosin contained in book-shaped pieces of wood, open on three ends, about  $1\frac{3}{4}$  inches in length, three-fourths of an inch in width, and the inside space one-half of an inch between the two sides, the wood being inseparable from the rosin and the component material of chief value, is dutiable at 35 per cent ad valorem under paragraph 208, act of 1897. Similar merchandise adhering to small metallic spindles or spools of metal, the metal being inseparable from the rosin, is dutiable at 45 per cent ad valorem under paragraph 193, irrespective of the value of the metal.—Violin rosin contained in tin boxes about  $1\frac{1}{2}$  inches in height and  $1\frac{3}{8}$  or  $1\frac{1}{2}$  inches in diameter, which are separable from the rosin and the usual and ordinary coverings, is dutiable at 20 per cent ad valorem under section 6 of said act, in accordance with the decision of the Board of United States General Appraisers; *In re August Pollman*, T. D. 21961; G. A. 4649. (T. D. 23336; October 29, 1901.)

**Tin boxes as coverings for.** (See Coverings.)**Violins and accordions.**

There is no commercial understanding as to violins and accordions that would indicate which are and which are not toys. A toy is an article designed as a plaything for children, and violins and accordions, capable of being played upon as musical instruments by one who has learned to play such instruments, are not toys, and are dutiable as musical instruments under paragraph 453, act of 1897, regardless of their size, the quality of their tone, their price, or the cheapness of their construction. (T. D. 22765—G. A. 4855; January 29, 1901.)

**Violins, wood for.**

Wood for violin tops and backs, curly maple pieces, dutiable at 15 per cent under paragraph 198, and white-pine blocks at 20 per cent under paragraph 200, act of 1897. (T. D. 21028—G. A. 4416; April 15, 1899.)

**Virus, vaccine.** (See Vaccine.)**Vitrage or etamine.** (See Etamine or vitrage.)**Vitrifiable colors.** (See Decorated antique ewer and dish.)**Voltmeters and ammeters.** (See Instruments, etc.)**Vouchers for receipts and disbursements.** (See Special deposits.)

## W.

**Wafers.**

Sugar wafers, made out of flour, water, and baking powder or bicarbonate of soda, are edible and leavened, and do not fall within the provisions of paragraph 696, act of 1897. Being an unenumerated manufactured article, they are dutiable at the rate of 20 per cent ad valorem under section 6.—The term “unleavened” has no commercial meaning. The common understanding of the term “leavened” does not merely embrace articles baked with yeast or sour dough, but includes articles baked with baking powder or bicarbonate of soda.—*In re Duncan* (57 Fed. Rep., 197); *Stemmler v. United States* (72 Fed. Rep., 47); G. A. 2585 (T. D. 15008), and G. A. 2989 (T. D. 15965) cited. (T. D. 24596—G. A. 5393, July 24, 1903.)

**Waiver of protests.** (See Certificates; Protest, waiver by collector.)

**Walking canes.** (See Sticks for walking canes.)

**Wall pockets.** (See Prints, lithographic.)

**Walnut planks, sawed.** (See Sawed walnut planks.)

**Warehouse and transportation entry.**

Goods can not be forwarded to Board of General Appraisers for examination in reappraisement cases. (T. D. 23436; December 24, 1901.)

Porto Rico, shipments to, under modified form of warehouse and transportation entry. (T. D. 24692; October 2, 1903.)

**Warehouse, bonded.**

Goods in bonded warehouse not subject to levy under judgment of State courts. (T. D. 19340; May 12, 1898.)

Merchandise withdrawn from bond prior to August 28, 1894, not affected by subsequent reliquidation of the entry on goods still remaining in bond on August 28, 1894. (T. D. 18827; January 18, 1898.)

Merchandise can not be withdrawn from bonded warehouse for exportation to Guam, Tutuila, or the Philippine Islands, which are within the jurisdiction of the United States. (T. D. 23367; November 20, 1901.)

Repacking tea in warehouse for export purposes not allowed. (T. D. 23327; October 23, 1901.)

Right of protest on withdrawal of goods. (See Protest.)

Storekeepers: Amending article 979, Customs Regulations of 1899. (T. D. 24652; circular 100, September 8, 1903.)

Tea, withdrawal of, January 1, 1903. (T. D. 24063; circular 136, November 22, 1902. T. D. 24080; December 8, 1902. T. D. 24109; circular 140, December 19, 1902. T. D. 24139; January 7, 1903.)

Theft of merchandise from a bonded warehouse does not operate to relieve the importer from payment of duties accruing on the articles. (T. D. 24118—G. A. 5245; December 29, 1902.)

Withdrawal from, of reimported domestic goods for use of the United States. (See Whisky.)

**Warehouse, bonded manufacturing.**

Bonds to contain a limitation of eight years for exportation of manufactured articles—Articles 1003, 1015, and 1030, Custom Regulations of 1899, amended. (T. D. 23127; June 17, 1901.)

Bottles exempt from duty as vessels for beer or other merchandise manufactured for exportation under section 15, act of 1897. (T. D. 23524; February 14, 1902.)

Export bonds within limit specified in article 68 of regulations of November 14, 1894, may be waived. (T. D. 23515; February 15, 1902.)

**Warehouse, bonded manufacturing—Continued.**

- Filling of beer bottles is not a manufacture. (T. D. 23511; February 7, 1903.)
- Goods manufactured in bonded warehouses can not be shipped to Porto Rico. (T. D. 22202; May 3, 1900.)
- Marking of goods in. (See Marking of imported goods.)
- Mixing lead ores: Modification of article 1076, Customs Regulations of 1899, permitting the mixing, on arrival, of imported with domestic ores for the purpose of "bedding" the same in bins. (T. D. 23774; June 3, 1902.)
- Not subject to three years' limitation of bonded privilege. (T. D. 18868; January 26, 1898.)
- Philippine Islands, articles manufactured in bonded manufacturing warehouse for shipment to. (See Philippine Islands.)
- Ship's supplies, withdrawal from. (See Sea stores.)
- Waste material may be destroyed without payment of duty. (T. D. 23884; July 18, 1902.)
- Withdrawals for exportation: Imported materials may be withdrawn for exportation. (T. D. 24219; February 10, 1903.)

**Warehouse, bonded smelting.**

- Metals smelted in. (See Smelting and refining.)
- Sampling of lead-bearing ores in. (T. D. 18970; July 15, 1898.)
- Withdrawal of lead from. (T. D. 22752; circular 6, January 29, 1901.)

**Warehouse, bonding of.**

- Modifying articles 963, 964, 989, and 990 of Customs Regulations of 1899. (T. D. 24554; July 9, 1903.)

**Warehouse receipts, negotiable.**

- Collector of customs not authorized to interfere to compel delivery by warehouseman of bonded merchandise for exportation thereof, when such delivery is refused in absence of negotiable warehouse receipts issued thereon in accordance with the principle enunciated in T. D. 16545. (T. D. 19242; April 19, 1898.)
- Treasury decision 19242 affirmed.—Interest of Government is comprised in the collection of duty upon merchandise or its exportation.—Retention of possession of the merchandise by warehouseman does not impair the security of the Government.—Questions involving infringement of private rights by the warehouseman may be determined by the ordinary legal tribunals, but interference of the Government in such matters not deemed necessary. (T. D. 19378; May 23, 1898.)

**Warehouse, repacking in.**

- Repacking goods in warehouse for export purposes not allowed. (T. D. 23327; October 23, 1901.)

**Warehouses, constructive.**

- Cars as constructive warehouses at ports not having storage facilities; storage of teas pending examination. (T. D. 22184; April 25, 1900.)

**Warehouses, withdrawals.** (See Supplies for Japanese vessels; Tobacco; Withdrawals.)**Warping, cost of.**

- The cost of the "warping" of silk yarns, forming one of the component materials of silk and cotton fabrics, should not be added to the value of the silk yarns alone in determining the component material of chief value of such fabrics, but should be equally apportioned between the silk and cotton.—*Seeberger v. Hardy* (150 U. S., 420); *Seeberger v. Schlesinger* (152 U. S., 581); *G. A. 4844* (T. D. 22745) followed. (T. D. 24423—*G. A. 5335*; May 5, 1903.)

**War prizes.**

Cargoes as war prizes not subject to duty. (T. D. 19278; April 26, 1898.)

**War-revenue taxation.**

Act of April 12, 1902, repealing war-revenue taxation, under acts of June 13, 1898, and March 2, 1901. (T. D. 23670; circular 38, April 17, 1902.)

**War vessels.** (See Vessels.)**Wash cake.** (See Tea cake.)**Wash cloths.** (See Towels.)**Wash gold thread.** (See Metal thread.)**Wastage allowance in refining and smelting ores.** (See Ores.)**Waste.** (See Cotton; Jute waste; Mica; Paper waste; Platinum scrap; Rubber dust; Seal waste; Shoddy or waste; Sponge waste; Tin waste.)**Waste bagging not rags.**

Certain old gunny cloth or waste bagging, composed of jute, consisting of pieces of varying size cut from cotton bales, and fit for use otherwise than in paper-making, held to be dutiable as "waste, not specially provided for," under paragraph 463, act of 1897, and not to be free of duty, either under paragraph 632, as "waste bagging, including old gunny cloth and old gunny bags, *fit only* to be converted into paper," or under paragraph 648 as "rags, not otherwise specially provided for." (T. D. 24172—G. A. 5265; January 16, 1903.)

**Waste bagging of jute—Paper stock.**

Waste bagging of jute, used chiefly as paper stock, but also in large quantities for various other manufacturing purposes, is dutiable at the rate of 10 per cent ad valorem under paragraph 463, act of 1897, as "waste not specially provided for," and not as bagging for cotton, under paragraph 344, and is not free of duty under paragraph 632 as being "*fit only* to be converted into paper." A provision for articles "*fit only*" for a certain use does not include articles which, though chiefly devoted to that use, are employed to a substantial extent for "other purposes."—*Train v. United States* (113 Fed. Rep., 1020; 51 C. C. A., 623) and *Swan & Finch Company v. United States* (113 Fed. Rep., 243; 51 C. C. A., 200) followed; *In re Various Importers* (G. A. 4406) affirmed. Compare *In re Groedel* (G. A. 4680) and *In re Balfour* (G. A. 5115). Note *Train v. United States*, 22 Sup. Ct. Rep., 942; 186 U. S., 483. (T. D. 23520—G. A. 5078; February 6, 1902.)

**Waste from lead linings of acid furnaces.**

The substance which is scraped from the leaden walls which line the chambers of furnaces in which sulphuric acid is made is not dutiable as lead dross, but is dutiable as waste at the rate of 10 per cent ad valorem under paragraph 463, act of 1897. (T. D. 24244—G. A. 5283; February 19, 1903.)

**Waste rags for paper stock.**

Waste cotton rags, which are used exclusively in the manufacture of paper and are practically susceptible to no other use, are free of duty under paragraph 632, act of 1897, as "rags \* \* \* *fit only* to be converted into paper."—*Train v. United States* (113 Fed. Rep., 1020) and *In re Lewy* (G. A. 5078) distinguished. (T. D. 23747—G. A. 5145; May 23, 1902.)

**Waste rope.** (See Junk.)**Watch chains.** (See Chains for watches.)**Watches.** (See, also, Chains for watches; Jewelry; Toy watches.)

Jewels for. (See Precious stones.)

Watches, fashioned like insignia or sleeve buttons or studs, and designed to be worn upon the lapel of the coat as an article of personal adornment, being in

**Watches—Continued.**

fact watches and timekeepers, are dutiable under the provisions for watches in paragraph 173, act of 1894, at 25 per cent ad valorem, and not under the provisions for jewelry at 35 per cent ad valorem under paragraph 336 of said act. (T. D. 19284—G. A. 4135; April 22, 1898.)

Where watches are imported consisting of watch cases containing complete "watch movements," the movements and the cases are separately dutiable under paragraph 191, act of 1897. The watch movements are dutiable according to the number of jewels as there provided for, and, in addition thereto, 25 per cent ad valorem. The "watch cases" are dutiable under said paragraph at 40 per cent ad valorem.—The term "watch movements" is a flexible one in its meaning, and is to be construed in its ordinary signification, having no uniform commercial meaning attached to it in the trade and commerce of this country. It may include all of a watch except the case, or merely the train or works of the watch contained between the plates, and comprising the balance, the pallet, the scape wheel, the third wheel and pinion, the fourth wheel and pinion, and the center wheel and pinion.—A "watch movement" lacking only the dial of the watch, or a "watch movement" lacking the dial, the hour, the minute, and the second hands, and the hour and the minute wheels, is a "watch movement," and dutiable as such under the provisions of said paragraph, and is not dutiable as "parts of watches" at 40 per cent ad valorem. (T. D. 20104—G. A. 4280; September 27, 1898.)

Watches, complete, including the cases, dutiable at 25 per cent ad valorem, and at the specific duty according to the number of jewels, and also at 40 per cent ad valorem on the cases, under paragraph 191, act of 1897, and not as watch movements. (T. D. 21908; January 15, 1900.)

When watches are imported under the act of 1897, the watch cases and the movements are dutiable separately—the former at the rate provided for "watch cases" in paragraph 191 of said act, the latter at the rates provided for "watch movements" in the same paragraph.—Watch movements which are incomplete in that they lack various parts, such as the dial and the hour, minute, and second hands, are nevertheless "watch movements" within the meaning of that expression as used in paragraph 191 of said act of 1897, and are dutiable as such, and not as "parts of watches" under the same paragraph.—*Racine v. United States* (107 Fed. Rep., 111, affirming 99 *id.*, 557), *Hipp v. United States* (123 Fed. Rep., 998), and *In re Racine* (G. A. 4884) followed; *In re Racine*, G. A. 4280, affirmed. (T. D. 23090—G. A. 4935; May 29, 1901.)

**Watch guards of leather and steel.** (See Jewelry.)

**Watch movements.** (See, also, Marking of imported goods; Watches.)

Classification of. (T. D. 18760; circular 5, January 6, 1898.)

Watch movements and watch cases for dutiable purposes are not classifiable as such, but as separate and distinct parts thereof, and if advanced in value more than 50 per cent are subject to seizure. (T. D. 20899; March 23, 1899.)

Where watches are imported, consisting of watch cases containing complete "watch movements," the movements and the cases are separately dutiable under paragraph 191, act of 1897. The watch movements are dutiable according to the number of jewels as there provided, and, in addition thereto, at 25 per cent ad valorem. The "watch cases" are dutiable under said paragraph 191 at 40 per cent ad valorem.—*In re Racine* (G. A. 4280) affirmed; *Racine v. United States* (107 Fed. Rep., 111; 46 C. C. A., 171) followed. (T. D. 22873—G. A. 4884; March 8, 1901.)

**Watch wire.** (See Steel rods.)

**Water chestnuts and caltrop nuts.**

Water chestnuts dutiable under paragraph 257, act of 1897, as a vegetable in its natural state.—Caltrop nuts or horn chestnuts (sometimes known as water chestnuts) classified as nuts under paragraph 272 of same act. (T. D. 22516; September 29, 1900.)

**Water-filter tubes.** (See Filter tubes.)

**Wave braids.** (See Braids.)

**Wax angels dutiable as toys.**

Wax angels dutiable at 35 per cent ad valorem as toys under paragraph 418, act of 1897. T. D. 12991 (G. A. 1542) followed. (T. D. 23053; May 14, 1901.)

**Wax, Chinese vegetable.** (See Chinese.)

**Wearing apparel.** (See, also, Corsets; Cotton; Personal effects.)

A woolen cloak, lined with fur, the latter material being the component of chief value, is dutiable under paragraph 370, act of 1897, as an "article of wearing apparel \* \* \* composed \* \* \* in part of wool," and not under paragraph 450 as a manufacture of which fur is the component material of chief value; following *In re Certain Merchandise*, 64 Fed. Rep., 577; *In re Hovey* (G. A. 2090) overruled. (T. D. 19249—G. A. 4126; April 13, 1898.)

Articles carried by passengers free of duty to gold regions of Alaska and Northwest Territory cover all wearing apparel and other personal effects and necessary outfit, such as tents, blankets, cooking utensils, etc. (T. D. 19021; March 1, 1898.)

Coarse-woven cotton fabric heavily stiffened with glue or other gelatinous substance, cut into suitable lengths and shapes for lining women's collars, or for collars for women's dresses, are dutiable at 50 per cent ad valorem under paragraph 314, act of 1897, and not at 45 per cent ad valorem under paragraph 322 of said act.—*In re Wolff* (G. A. 3941) distinguished. (T. D. 20731—G. A. 4363; February 18, 1899.)

Ladies' cotton collars made of small tuckings are not classifiable for duty as "articles made wholly or in part of tuckings" under paragraph 339, act of 1897, but are dutiable as "articles of wearing apparel" under paragraph 314 of said act. (T. D. 24509—G. A. 5357; June 19, 1903.)

Shawls, being articles worn upon the person, are unquestionably wearing apparel within the meaning of that term as used in tariff acts. *Maillard v. Lawrence* (16 How., 251) followed.—Wearing apparel composed of cotton and wool is dutiable under paragraph 370, act of 1897, as "wearing apparel \* \* \* composed wholly or in part of wool," and not under paragraph 314, as "articles of wearing apparel of every description \* \* \* of which cotton \* \* \* is the component material of chief value, \* \* \* not otherwise provided for," even though cotton be the component material of chief value. The fact that the provision for wearing apparel in paragraph 314 is qualified by the expression "not otherwise provided for," relegates such articles to paragraph 370, which is not so qualified. *In re Heineman* (G. A. 4315) overruled; *Zucker v. Magone* (37 Fed. Rep., 776), *Levi v. United States* (87 *id.*, 193), *Stone v. Heineman* (100 *id.*, 940), *In re Goldenberg* (G. A. 2386), *In re Schiffman* (G. A. 2847), *In re Benjamin* (G. A. 4411), and *In re Hampton* (G. A. 4724) applied and followed. (T. D. 22674—G. A. 4826; December 11, 1900.)

Silk net or netting in pieces so cut or fashioned as to be suitable for corsages and skirts of women's costumes, with pieces of lace attached thereto for flouncings or other trimmings, and which are put up in cartons for sale in single patterns, are dutiable at 60 per cent ad valorem under the provision for wearing apparel



**Wearing apparel**—Continued.

in paragraph 390, act of 1897. Articles similar to the above composed of embroidered cotton netting and of cotton lace, also articles of like material known as cotton scarves or scarfs, or as mull ties, are dutiable under the provision for wearing apparel in paragraph 339 of said act. Silk-lace flouncings of various widths similar to goods described in G. A. 3738 are likewise dutiable at 60 per cent ad valorem under paragraph 390 of said act. (T. D. 20851—G. A. 4387; March 14, 1899.)

Wearing apparel, composed in part of silk and in part of wool or worsted, is dutiable under paragraph 370, act of 1897, as "wearing apparel \* \* \* composed wholly or in part of wool," and not under paragraph 390 as "wearing apparel made of silk, or of which silk is the component material of chief value, not specially provided for," even though silk be such chief component. The fact that the "not specially provided for" phrase qualifies said paragraph 390 relegates the above-named articles to said paragraph 370, which is not so qualified.—*Levi v. United States* (87 Fed. Rep., 193); *In re Goldenberg* (G. A. 2386) and *Zucker v. Magone* (37 Fed. Rep., 776) applied. (T. D. 20993—G. A. 4411; April 7, 1899.)

Women's knitted cotton undershirts are dutiable at the specific rates per dozen under the provision in paragraph 319, act of 1897, for "all underwear," etc., and not at 50 per cent ad valorem under paragraph 314 of said act. (T. D. 21715—G. A. 4586; October 27, 1899.)

Wearing apparel, lace trimmed, embroidered, etc.: Women's corsets, corset covers, skirts, drawers, and other articles trimmed with lace or embroidered edging, inserting, beading, or other trimming composed of cotton or other vegetable fiber or silk; and boleros, robes, galloons, scarfs, and other articles composed wholly or in part of lace or of embroidery, or which are embroidered in some manner, are dutiable at 60 per cent ad valorem under the provisions of paragraphs 339 and 390, act of 1897, for wearing apparel and other articles made wholly or in part of lace, or in imitation of lace, and for wearing apparel, handkerchiefs, and other articles or fabrics embroidered in any manner by hand or machinery, galloons, nets, or nettings, etc., irrespective of the cost or value of such trimming or embroidery. (T. D. 22868—G. A. 4879; March 8, 1901.)

Wearing apparel composed wholly or in part of wool, and embroidered, is more specifically provided for as "articles of wearing apparel of every description" in paragraph 370, act of 1897, than as "articles embroidered by hand or machinery" in paragraph 371 of said act. (T. D. 22893—G. A. 4890; March 15, 1901.)

Wearing apparel, embroidered: The provision in paragraph 370, act of 1897, is a more specific designation for "articles of wearing apparel, embroidered," than the provision in paragraph 371 for "articles embroidered by hand or machinery," but the more specific designation does not prevail if the embroidery is composed of wool, as the proviso to paragraph 339 places such articles under paragraph 371. (T. D. 22954; April 11, 1901.)

Wearing apparel (muffs and boas) of dressed lambskins manufactures of fur: The term "wool," as used in the act of 1897, does not include merchandise used for fur purposes; and it is held, accordingly, that muffs and boas made from lambskins dressed with the wool on are dutiable as manufactures of fur under paragraph 450, and not as wool wearing apparel under paragraph 370 of said act.—*In re Lepper* (G. A. 3885) followed; *United States v. Bennet* (66 Fed. Rep., 299; 13 C. C. A., 446) applied. (T. D. 23247—G. A. 4981; August 20, 1901.)

**Wearing apparel—Continued.**

Wearing apparel and silk embroideries: Silk embroideries and silk wearing apparel, whether or not embroidered with silk, are properly dutiable at the rate of 60 per cent ad valorem under the appropriate provisions of paragraph 390, act of 1897, as such, and not at the rate of 50 per cent ad valorem as "manufactures of silk" under the provisions of paragraph 391 of said act, the former being the more specific of the two. No articles of wearing apparel and textile fabrics of whatsoever composition, embroidered, are dutiable at a less rate than that imposed in any schedule of the tariff act upon the embroideries of the materials of which said embroidery is composed.—Protest 73319 *f* (unpublished decision of March 25, 1902) overruled. (T. D. 23692—G. A. 5128; April 25, 1902.)

**Webbing, cotton.** (See Cotton webbing.)

**Weighing fees.** (See Fees.)

**Weighing window glass, method of.** (See Window glass.)

**Weight.** (See, also, Appraisalment.)

Chocolate coverings. (See Chocolate.)

Cigars. (See Cigars.)

Dutiable weight of velvets. (See Dutiable weight of velvets.)

Cotton yarns, method of ascertaining weight of, in bales.—Allowance for tare. (T. D. 24081; December 9, 1902.)

Goods withdrawn from warehouse after July 24, 1897, weight of, to be ascertained at time of entry. (T. D. 19715; July 14, 1898.)

Illegal ascertainment of. (See Surveyor, duties of.)

Hides: Dutiable weight, assessable only on quantity imported. Additional duty accrues when unit of value is increased. (T. D. 21821; December 7, 1899.)

Imported goods, fee for certificate of property exacted. (T. D. 19946—G. A. 4242; August 18, 1898.)

Importations under section 33, act of 1897. (T. D. 18841; January 19, 1898.)

Lead bullion produced in bond. (T. D. 18855; January 22, 1898.)

Net weight of wool on sheepskins. (T. D. 18907; February 1, 1898. T. D. 21764; November 15, 1899.)

Silk goods, ascertainment of weight of. (T. D. 20077—G. A. 4274; September 16, 1898.)

Standard net weight of a half barrel of fish. (See Fish, half barrels.)

Tea, method of ascertaining. (T. D. 20929; March 29, 1899.)

Tea samples. (T. D. 21302; June 23, 1899.)

Weight of fringed linens: To ascertain the weight per square yard of fringed linen goods, for the purpose of finding the appropriate rate of duty under paragraph 346, act of 1897, the weight of the solid portion of the fabric should be divided by the area of the same portion, the weight and area of the fringe being disregarded in the computation.—*In re Field* (G. A. 4335) overruled. (T. D. 23730—G. A. 5141; May 17, 1902.)

Weight of merchandise subject to ad valorem duty: Certain merchandise (crude antimony) was invoiced upon the basis of net weight, and the appraiser returned a value per ton based on the net weight of the merchandise in packed condition. *Held* that to find the total dutiable value such appraised value must be multiplied by the net weight of the importation as returned by the United States weigher, and it is error for the collector to base his computation upon gross weight. *It seems* that the collector's action would have been justified had the value per ton been appraised upon the basis of gross weight. (T. D. 23553—G. A. 5085; February 26, 1902.)

**Welsh anthracite coal.** (See Coal.)

**Welsh hymn books.** (See Books.)

**Wet assay of ores.** (See Assay of lead ores.)

**Wharf.**

Application to allow unpermitted cargo to remain on. (T. D. 19390; circular 90, May 27, 1898.)

**Wheat and straw, sun-bleached heads or stems of.** (See, also, Natural flowers.)

Stems or heads of wheat or straw, sun bleached, intended for funeral decorations, and not dressed or manufactured in any manner, are not dutiable under the act of 1897, either as ornamental grains, under paragraph 425, or as "natural flowers, \* \* \* preserved or fresh, suitable for decorative purposes," under paragraph 251, but are free of duty under the provision in paragraph 566 for "textile grasses or fibrous vegetable substances not dressed or manufactured in any manner, and not especially provided for."—*In re Donat* (G. A. 4132), *United States v. Richard* (99 Fed. Rep., 262), and *Dodge v. United States* (84 *id.*, 499) followed. (T. D. 22265—G. A. 4712; June 1, 1900.)

**Wheat sheaves as natural flowers.** (See Natural flowers.)

**Whip reeds.** (See Reeds.)

**Whips.**

Whips, carriage, the component material of which is the English holly, dutiable as manufactures of wood at 35 per cent ad valorem under paragraph 208, act of 1897. (T. D. 22718; January 12, 1901.)

Whips and parts of whips are dutiable, under act of 1897, according to their component material of chief value, in the absence of more specific provision, and are not dutiable as "saddlery," or parts thereof, at 45 per cent ad valorem under paragraph 447 of said act.—*Davies v. United States* (107 Fed. Rep., 266) followed; *In re Veil* (G. A. 4180) overruled. (T. D. 23026—G. A. 4919; May 2, 1901.)

**Whips and halters.** (See Saddlery.)

**Whisky.** (See, also, Goods in bond; Marking of imported goods.)

American whisky, exported from the United States in barrels and bottled abroad, and "upon which no internal-revenue tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback," is, under section 27, act of 1897, subject upon reimportation only to a duty equal to the tax imposed by the internal-revenue laws of the United States, namely, \$1.10 per proof gallon. Section 27 has a different field of operation from paragraph 483 of said act; and only the former applies to reimported articles of domestic origin, once exported, and "upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback," excepting only "articles manufactured in bonded warehouses and exported pursuant to law." The provision in paragraph 483 prohibiting the admission, free of duty, of reimported domestic merchandise which has "been advanced in value or improved in condition" while abroad has no application to such as comes within the scope of section 27. The identity of merchandise of American origin, once exported and reimported under the provisions of section 27, may be proved before the Board of General Appraisers, according to the ordinary rules of evidence; and a compliance with the method of proof prescribed by the Secretary of the Treasury, under the authority of paragraph 483, is not necessary in such cases. *United States v. Goodsell* (91 Fed. Rep., 519), *In re Goodsell* (G. A. 4408), and *In re Rothchild* (G. A. 4527) followed; *Flagler v. Kidd* (78 Fed. Rep., 841) distinguished. (T. D. 21675—G. A. 4580; October 17, 1899.)

American whisky: Instructions to disregard decision of the Board of United States General Appraisers (G. A. 4580) holding that American whisky exported

**Whisky—Continued.**

from the United States in barrels and bottled abroad is free of duty on reimportation without compliance of proofs prescribed under paragraph 483, act of 1897. (T. D. 21705; November 11, 1899.)

**American whisky:** A reimportation of exported merchandise is ordinarily to be considered for all customs purposes as a new importation, and is dutiable accordingly. Whisky the product or manufacture of the United States, which, after being exported from bonded warehouse, is reimported into this country, is dutiable under section 27, act of 1897, on the basis of the quantity or number of gallons contained at the time of reimportation and not at the date of exportation.—Ten cases of Opium (23 Fed. Cas., 840), *Gauthier v. Bell* (10 *id.*, 103), and *Flagler v. Kidd* (78 Fed. Rep., 341; 24 C. C. A., 123) followed. Note *In re Hazelton*, G. A. 4816. (T. D. 21504—G. A. 4527; August 15, 1899.)

**Canada, forfeiture of whisky from, under paragraph 290, act of 1897.** (See Forfeiture.)

**Domestic whisky exported in casks and bottled abroad treated as foreign whisky on reimportation and not a domestic product returned, under paragraph 483, act of 1897, and may be kept in warehouse for three years under section 2970, Revised Statutes.** (T. D. 18936; February 8, 1898.)

**No authority of law for free withdrawal from customs bonded warehouse of reimported domestic whisky for use of the United States Government. Withdrawal free of tax from internal-revenue bonded warehouse allowed.** (T. D. 19073; March 10, 1898.)

**Reimported domestic whisky can not be withdrawn from bonded warehouse for use of the United States free of duty equal to internal-revenue tax.** (T. D. 23373; November 22, 1901.)

**Section 27, act of 1897, does not authorize allowance under section 50, act of 1894, for loss of reimported domestic whisky in customs warehouse.** (T. D. 19855; August 10, 1898.)

**Seized whisky, computation of duty on small quantities of.** (T. D. 22729; January 11, 1901.)

**White-pine strips.**

White-pine strips about  $2\frac{1}{2}$  inches square, and from  $2\frac{1}{4}$  to  $3\frac{1}{2}$  feet long, planed on both sides, dutiable at the rate of \$2.50 per thousand feet, board measure, under paragraph 195, act of 1897. (T. D. 22063; March 8, 1900.)

**White sulphide of zinc.** (See Lithophene.)**Whiting (plate powder).**

An article known as plate powder, used in polishing metals, is found to be whitening, and is dutiable as such at the rate of one-fourth of 1 cent per pound under paragraph 56, act of 1897, and not as an unenumerated manufactured article under section 6 of said act.—*In re Tiffany* (G. A. 3321), affirmed by *United States v. Tiffany* (117 Fed. Rep., 367), followed. (T. D. 24086—G. A. 5240; December 5, 1902.)

**Wicks, so-called sulphur.** (See Sulphur wicks.)**Wiener kalk.** (See Vienna lime.)**Wife's residence and political status.** (See Artists, American.)**Wild animals.** (See Animals and birds.)**Wild boars.** (See Swine.)**Wild cherries.** (See Cherries in alcohol.)**Wild geese.** (See Geese.)**Wild rice.** (See Grass seed.)

**Willow chip, straw, and wood baskets.** (See Baskets.)

**Willow cuttings.**

Willow cuttings dutiable at 20 per cent ad valorem under paragraph 198, act of 1897, as "wood, unmanufactured, not specially provided for." (T. D. 21011; April 17, 1899.)

Willow cuttings, green, from Canada, entitled to free entry under paragraph 700, act of 1897, as wood not otherwise specially provided for imported in the rough. (T. D. 22672; December 15, 1900.)

**Willow sheets or squares.**

Willow sheets or squares, so called, one surface of which is composed of narrow strips of willow, called "chip," and the other surface of bleached cotton cloth, is not dutiable under the provision in paragraph 409, act of 1897, for willow sheets or squares composed wholly of straw, "chip," etc., but at 30 per cent ad valorem under the provision for manufacture of "chip," in paragraph 449 of said act. (T. D. 19388—G. A. 4152; May 19, 1898.)

**Wilmington, N. C.**

Immediate-transportation port. (T. D. 24116; circular 144, December 27, 1902.)

**Window blinds.** (See Cotton.)

**Window curtains.** (See Lace articles.)

**Window glass.** (See, also, Glass.)

**Window glass, weighing of.**

The rule adopted and promulgated in T. D. 12046 and T. D. 12054, in order to secure uniformity in the matter of weighing imported window glass for assessment of duty, restated and approved. (T. D. 24643; August 29, 1903.)

**Window hollands.** (See Cotton.)

**Window shades.** (See Cotton.)

**Windows, stained-glass, not works of art.** (See Stained-glass windows.)

**Wine.**

**Bovril—**

Dutiable as a medicinal proprietary preparation, alcoholic, at 50 cents per pound under paragraph 74, act of 1890. (T. D. 18833; January 19, 1898.)

**Byrrh—**

The article imported from France known as byrrh wine, and the product of that country, is not dutiable as a medicinal preparation under paragraph 67, act of 1897, but is a still wine, and is dutiable accordingly under paragraph 296 and the reciprocal commercial agreement with France. (T. D. 24052—G. A. 5227; November 12, 1902.)

**Canadian—**

Wine containing 24 per cent or less of alcohol not forfeitable under the concluding proviso to paragraph 290, act of 1897, and T. D. 23535. (T. D. 23659; April 9, 1902.)

**Chinese.** (See Chinese wines.)

**Wines, still.** (See Still wines in bottles.)

**Wines under French treaty.** (See Reciprocity, France.)

**Wire.** (See, also, Metallic packing; Steel wire; Wire rope.)

Polished round wire valued at over 4 cents dutiable at 40 per cent, and not at 45 per cent under the provision for wires not specially provided for.—*Magone v. Vom Cleff* (70 Fed. Rep., 980; 17 C. C. A., 549) followed. (T. D. 21474—G. A. 4513; August 1, 1899.)

**Wire gauge.** (See, also, Birmingham gauge.)

Classification of wire; Birmingham wire gauge. (T. D. 24472; circular 68, June 9, 1903.)

**Wire gauge for sheets or plates of iron or steel.**

To ascertain dutiable rate of sheets or plates of iron or steel, they must be measured by the standard gauge adopted by Congress and approved March 3, 1893. Such merchandise is not measurable by the Birmingham gauge. (T. D. 22761—G. A. 4851; January 25, 1901.)

**Wire hawser and reel.**

A wire hawser or wire rope, galvanized, attached to a reel, invoiced as an entirety and not separable for purposes of appraisement and classification, is dutiable as an entirety at the rates provided for wire rope in paragraph 137, act of 1897, and not as a manufacture of metal not specially provided for under paragraph 193 of said act. (T. D. 23612; March 22, 1902.)

**Wire heddles.**

Wire heddles, tinned, dutiable at 40 per cent ad valorem under paragraph 137, act of 1897, and, in addition, 1½ cents per pound and two-tenths of 1 cent per pound for tinning. (T. D. 22168; April 20, 1900.)

Wire heddles, or wire heddles tinned, dutiable at 40 per cent ad valorem on the value of the completed articles, and in addition thereto 1½ cents per pound on the weight thereof under paragraph 137, act of 1897. The additional duty of two-tenths of 1 cent per pound in said paragraph restricted to iron or steel wire coated with "zinc, tin, or any other metal." T. D. 22168 revoked, and T. D. 20778 modified accordingly. (T. D. 22474; September 7, 1900.)

**Wire masks.**

Articles made of wire cloth with the edges bound with metal and painted to resemble the human face are dutiable under the proviso of paragraph 137, act of 1897. (T. D. 24186; January 27, 1903.)

Masks made from wire are dutiable under the provisions of the proviso to paragraph 137, act of 1897, according to gauge and value. The provisions of that proviso are more specific than the provisions of paragraph 193 for manufactures of metal.—G. A. 4654 (T. D. 21979) and G. A. 4733 (T. D. 22380) cited and followed. (T. D. 24241—G. A. 5280; February 18, 1903.)

**Wire, needle.** (See Needle wire.)**Wire rods.**

Steel rods, polished and tempered, No. 4 wire gauge, commercially known as "drill rods," and polished wire or wire rods untempered, Nos. 10 and 11 wire gauge, dutiable under paragraphs 135, 137, and 141, act of 1897. (T. D. 21936; January 22, 1900.)

**Wire rope.** (See, also, Steel wire.)

Wire rope, galvanized wire contained therein, valued at over 4 cents a pound, dutiable at 40 per cent ad valorem, and two-tenths of a cent per pound under paragraph 137, act of 1897. (T. D. 20518—G. A. 4329; January 6, 1899.)

Wire rope made of galvanized steel round wire, valued at over 4 cents per pound, with a hemp core, held to be dutiable at 40 per cent ad valorem on value of completed rope, plus 1.2 cents per pound on weight of finished article, which necessarily includes weight of hemp core, under paragraph 137, act of 1897. G. A. 4329 (T. D. 20518) disregarded. (T. D. 20778; March 6, 1899.)

Wire rope made of round steel wire, valued at over 4 cents per pound, with a hemp core, held to be dutiable under paragraph 137, act of 1897, at 40 per cent ad valorem on the value of the completed rope, plus 1 cent per pound on the weight of the finished article and two-tenths of a cent per pound for galvanizing.—Wire rope composed of round steel wire having a hemp core, valued at

**Wire rope**—Continued.

less than 4 cents per pound, held to be dutiable at the maximum rate of duty imposed upon the wire used in its manufacture. (G. A. 4329 cited and distinguished.) (T. D. 22471—G. A. 4761; September 4, 1900.)

Wire rope is dutiable either by specific or ad valorem rate, according to its value, and it is essential that that value be ascertained in order that the rate may be adjusted. Reappraisal is legal in such case, and the penalty for under-valuation properly imposed under section 7 of the administrative act.—*Hoeninghaus v. United States* (172 U. S., 622) cited and followed. (T. D. 22504—G. A. 4770; September 21, 1900.)

**Wiring and corking.**

Wiring and corking bottles of ginger ale an element of dutiable value. (See Dutiable value.)

**Withdrawal of protest for correction.** (See Protest.)**Withdrawals.** (See, also, Alcohol; Bags, grain; Lead; Lemons.)

Goods imported before but withdrawn from warehouse after a treaty under section 4, act of 1897, becomes operative, will be subject to treaty duties. (T. D. 21866; December 21, 1899.)

**Withdrawals from warehouse or rewarehouse for transportation.**

A copy of the original invoice must be presented by the party making the withdrawal for transportation and attached thereto, whether such withdrawal be from warehouse or rewarehouse; but the collector of customs is not authorized to demand said copy in advance of the withdrawal. (T. D. 22941; April 4, 1901.)

Withdrawals for transportation and rewarehousing may be made at ports of delivery.—Article 829 of the Customs Regulations of 1899 revoked. (T. D. 23781; June 5, 1902.)

**Witherite.** (See Baryta.)**Wolfberries.** (See Foxberries.)**Wolfram or tungsten.** (See Tungsten.)**Wolf-skin rug.** (See Fur rugs.)**Women.**

Effect of marriage on residence and political status of. (See Artists, American.)

**Women's lamb gloves.** (See Gloves.)**Wood.** (See, also, Excelsior; Hinoki mats and baskets; Lancewood sticks; Lumber.)

Cabinet wood cut by the saw for convenient transportation is known commercially as lumber in the rough and not sawed, and is entitled to free entry under paragraph 700, act of 1897. Such lumber is not recognized as sawed lumber and is not dutiable under paragraph 198 as such.—*Williams v. United States* (suit 2748; no opinion) cited and followed. (T. D. 23874—G. A. 5181; July 15, 1902.)

Cabinet wood sawed longitudinally is dutiable at the rate of 15 per cent ad valorem under paragraph 198, act of 1897, and is not free of duty under paragraph 700 of said act as "all forms of cabinet woods, in the log, rough or hewn only." G. A. 4502 followed; G. A. 5181 distinguished. (T. D. 23920—G. A. 5191; August 5, 1902.)

Rough sawed and hewn pieces of wood for use in making clarinets not parts of musical instruments, but cabinet wood not fully manufactured, and dutiable at 15 per cent ad valorem under paragraph 198, act of 1897. (T. D. 19910—G. A. 4240; August 16, 1898.)

**Wood alcohol.**

Methyl or wood alcohol dutiable as an unenumerated manufactured article at 20 per cent ad valorem under section 6, act of 1897. (T. D. 22311; June 23, 1900.)

**Wood carvings—Models or patterns.**

Wood carvings imported to be used as patterns for purposes of reproduction, but fit for use otherwise, are not entitled to free entry under paragraph 616, act of 1897. The fact that such articles are destroyed by their use as patterns is immaterial, inasmuch as goods must be classified in the condition imported. *Worthington v. Robbins* (139 U. S., 337) and *United States v. Schoverling* (146 U. S., 76) cited and followed.—To entitle an article to free entry as a model or pattern it must be shown to be a model of an invention or other improvement in the arts, or a pattern of machinery, and that it can not be used otherwise than as a model or pattern. G. A. 1076, G. A. 1145, G. A. 1165, and G. A. 2227 cited and followed. (T. D. 22724—G. A. 4838; January 11, 1901.)

**Wooden statuary for churches.** (See Statuary.)**Wood flour.**

Wood flour, a substance manufactured from dry wood, ground between mill-stones, principally used as an absorbent in the manufacture of dynamite and other high explosives, held to be a manufacture of wood dutiable at 25 per cent ad valorem under paragraph 181, act of 1894.—*Goldman v. United States* (87 Fed. Rep., 193) and *In re Lyon* (G. A. 3583) followed. (T. D. 19076; March 11, 1898. T. D. 19099—G. A. 4098; March 11, 1898.)

**Wood oil.** (See Oil.)**Wood pulp.** (See, also, Parchment paper.)

Additional duty of 25 cents to be assessed on wood pulp imported from any part of the Dominion of Canada. (T. D. 23978; September 24, 1902.)

Additional duty: In the assessment of additional duty on mechanically ground wood pulp, the short ton should be used as the equivalent of a cord of pulp wood. (T. D. 24731; October 16, 1903.)

Additional duty, under paragraph 393, should be assessed on imported wood pulp manufactured in the Province of Ontario from pulp wood cut in the Province of Quebec. (T. D. 24729; October 15, 1903.)

Canadian wood pulp subject to proviso of paragraph 393, act of 1897. (T. D. 23898; July 26, 1902.)

The laws and regulations of the Province of Quebec, Canada, levy a license tax of 40 cents per cord on pulp wood cut on Crown lands, which is to be manufactured in Canada into wood pulp; but on pulp wood cut on Crown lands for manufacture outside of Canada, after exportation, the tax is 65 cents per cord. *Held* that in effect this arrangement amounts to a levy by the province of an export duty on pulp wood of 25 cents per cord.—The laws and regulations of the Province of Ontario prohibit absolutely the cutting of pulp wood on Crown lands unless such wood is to be manufactured into wood pulp in Canada. *Held* that this arrangement does not operate as an export duty on such pulp wood. (T. D. 24306—G. A. 5306; March 23, 1903.)

There is no export duty on pulp wood exported to the United States imposed either by the Dominion of Canada or the Province of Nova Scotia, and wood pulp manufactured in Nova Scotia from wood grown in that province is not subject to the additional or countervailing duty provided in paragraph 393, act of 1897, for such merchandise when exported from "any country or dependency" imposing "an export duty on pulp wood exported to the United States." (T. D. 24798—G. A. 5484; November 18, 1903.)

**Wood shaving paper.**

"Wood shaving paper," so called, not dutiable as veneers under paragraph 198, act of 1897. (T. D. 22095—G. A. 4678; March 19, 1900.)



**Wool.** (See, also, Panderma wool; Silk and wool fabrics; Wearing apparel.)

Classification of wool of "merino blood, immediate or remote," under act of 1897. (T. D. 20968; April 7, 1899.)

Pianoforte hammers, classed as. (See Pianoforte hammers.)

Crossbred wools from Argentine Republic, when skirted and unwashed, come within exception named in paragraph 356, act of 1897, and are not subject to a double duty.—T. D. 19079 modified. (T. D. 19296; April 30, 1898.)

Dutch carpets dutiable at 40 per cent ad valorem as carpets or carpeting of wool under paragraph 378, act of 1883. (T. D. 18817; January 17, 1898.)

Dutiable classification of Argentine and Australian skirted crossbred wool under act of 1897 dependent on fact whether the same is skirted or sorted or handled in any different manner than in 1890 and prior thereto. (T. D. 19079; March 12, 1898.)

Steaming blankets 54 inches long and 87 yards in length, composed of wool, used in the manufacture of textile fabrics which are dyed or printed and steamed in the blankets, held not to be blankets of wool but manufactures of wool under the act of 1894. (T. D. 18890; January 31, 1898.)

Weight of wool on sheepskins, how ascertained. (T. D. 18907; February 1, 1898.)

Wool from the island of Curaçao, remotely of merino blood, is dutiable at 11 cents per pound as wool of the first class, under the provisions of paragraphs 348, 349, 355, and 357, act of 1897, and is not dutiable at 4 cents per pound under paragraphs 351 and 358 of said act. (T. D. 21345—G. A. 4472; June 29, 1899.)

Wool samples. (T. D. 22681; circular 165, December 20, 1900.)

Wool sent from an interior port in Russia, and sold at an exterior port for shipment to the United States, liable to inland freight of a dutiable charge. (T. D. 19366; May 20, 1898.)

Wool on raw sheepskins; practice to be pursued in ascertaining dutiable quantity. (T. D. 22707; January 3, 1901.)

**Wool-and-cotton articles.** (See Cotton.)**Wool and fur hats.** (See Hats of wool and fur.)**Wool caps, knit.**

Caps made of wool, knitted, dutiable as "wool knit wearing apparel" under paragraph 285, act of 1894, and not under paragraph 284 because crocheted, there being no commercial distinction between goods knit and goods crocheted. (T. D. 20620; January 25, 1899.)

**Wool cards.**

Wool cards described and held to be dutiable under paragraph 193, act of 1897, at 45 per cent ad valorem, as composed in chief value of metal, and not under paragraph 450, act of 1897, at 35 per cent ad valorem, as in chief value of leather.—*In re Mittelstaedt*, G. A. 2667 (T. D. 15141); *In re Leigh*, G. A. 3721 (T. D. 17735), and *United States v. Leigh et al.*, 41 Fed. Rep., 33. (T. D. 24856—G. A. 5516; December 22, 1903.)

**Wool, disinfection of.**

Direct shipments of wool from India to the United States prohibited unless thoroughly disinfected. (T. D. 21249; June 12, 1899.)

**Wool-embroidered paper mottoes.** (See Mottoes.)**Woolen and cotton rags.**

Where woolen and cotton rags are indiscriminately mixed and the respective proportions can not be readily separated or reasonably ascertained by customs officers, the importer claiming free entry of part of the shipment should be

**Woolen and cotton rags—Continued.**

required to make the separation, and in the event of his refusal or failure to do so collectors of customs are justified in assessing duty on the shipment as an entirety.—*United States v. Ranlett & Stone* (172 U. S., 133) and T. D. 311, T. D. 3535, and T. D. 4098 cited and followed. (T. D. 24588; July 24, 1903.)

**Woolen flannel piano covers, embroidered with silk.**

Woolen flannel piano covers, embroidered with silk, dutiable at the rate of 50 cents per pound and 60 per cent ad valorem under paragraph 371, act of 1897, the provision in said paragraph for articles embroidered by hand or machinery being more specific than the provision in paragraph 366 for manufactures of wool. (T. D. 20863; March 17, 1899.)

**Woolen rags.**

Clippings of woolen cloth, the waste resulting from the process of cutting the cloth to make garments, are dutiable as woolen rags and not as wool waste, under act of 1897. (T. D. 21595—G. A. 4555; September 12, 1899.)

**Wool grease.** (See, also, Residuum, wool grease.)

Purified wool grease, the pharmaceutical preparation known as “adeps lanae anhydrous,” which, by the addition of water, becomes “adeps lanae hydrous,” a preparation similar to lanoline, is not the wool grease of commerce, and is not dutiable as such under paragraph 279, act of 1897. *Movius v. United States*, 66 Fed. Rep., 734, followed. (T. D. 21943—G. A. 4642; January 22, 1900.)

Refined wool grease is not dutiable under the provisions of paragraph 279, act of 1897, for wool grease, but is dutiable as a rendered oil under paragraph 3.—Wool grease from which mineral matter and odor have been removed is not the wool grease of commerce. *Movius v. United States* (66 Fed. Rep., 734) cited and followed. (T. D. 22804—G. A. 4864; February 6, 1901.)

Yellow hard grease, so called, which is not known commercially as wool grease, but which is obtained by washing the residue left after distilling the article commercially so known, is held to be in truth and substance wool grease, and to be specially provided for as such under paragraph 279, act of 1897, and not to be free of duty under the provision in paragraph 568 of said act for “grease \* \* \* commonly used in soap making or in wire drawing, or for stuffing or dressing leather, \* \* \* not specially provided for.”—*United States v. Leonard* (108 Fed. Rep., 42; 47 C. C. A., 181) followed. (T. D. 24807—G. A. 5491; November 27, 1903.)

Substance which is in fact wool grease need not be commercially known as such in order to come within the provisions of paragraph 279, act of 1897, and is dutiable as wool grease unless definitely, uniformly, and generally known in trade by some other name. Refined wool grease, although not commercially known as wool grease, is dutiable at the rate of one-half cent per pound under said paragraph.—*Swan et al. v. United States* (not yet reported) and *United States v. Leonard* (108 Fed. Rep., 42) followed; G. A. 4864 reversed. (T. D. 24264—G. A. 5292; March 3, 1903.)

**Wool, manufactures of, under paragraph 297, act of 1894.**

Construing paragraph 297, act of 1894, directing that the reduction of rates therein provided for “manufactures of wool” should not take effect until January 1, 1895, *Held* that said provision had no application to manufactures of the hair of the goat, or of the alpaca, camel, or other animal than the sheep.—*Oppenheimer v. United States* (90 Fed. Rep., 796), reversing Board’s decision *In re Oppenheimer* (G. A. 2834), followed. (T. D. 20849—G. A. 4385; March 9, 1899.)

The provision in paragraph 297, act of 1894, that the reduction of duty provided in said act for “manufactures of wool,” should be postponed until January 1, 1895, had relation to the raw material out of which the imported goods should

**Wool, manufactures of, under paragraph 297, act of 1894—Continued.**

be made, and included all articles composed of wool of the sheep, whether known as worsted goods, or by a special designation, as Italian cloths, rugs, or wearing apparel, or otherwise. (T. D. 23504—G. A. 5073; February 4, 1902.)

**Wool of Cashmere goat.**

Wool or hair of the Cashmere goat, sometimes called china brown cashmere wool, is dutiable as wool of the second class, at 12 cents per pound under the provisions of paragraphs 350 and 357, act of 1897. (T. D. 23179—G. A. 4965; July 15, 1901.)

**Wool on sheepskins.** (See, also, Mocha sheepskins; Sheepskins.)

In cases where importers claim a considerable variation in weight of wool on sheepskins in customs custody from that indicated in tables of estimated percentages of weights (T. D. 18907), net weight may be ascertained by actual tests. (T. D. 21764; November 15, 1899.)

Practice to be pursued in ascertaining dutiable quantity. (T. D. 22702; January 3, 1901.)

**Wool, skirted.** (See Skirted wool.)**Wool traveling rugs.**

Wool traveling rugs dutiable at 44 cents per pound and 50 per cent ad valorem under the act of 1890.—Appeal from unpublished decision of Board of General Appraisers. (T. D. 20692; February 11, 1899.)

Wool traveling rugs under the act of 1890 were dutiable under the provision in paragraph 392 for "all manufactures of wool of every description, made wholly or in part of wool," and not under the provision in paragraph 408 for "rugs \* \* \* and other portions of carpets or carpeting made wholly or in part of wool."—*In re Arnold*, G. A. 2069 (T. D. 13964); *In re Hempstead*, G. A. 5301 (T. D. 24301), and *United States v. Haynes* (124 Fed. Rep., 295) followed; *Ingersoll v. Magone* (53 *id.*, 1008; 4 C. C. A., 150) distinguished; *In re Ben-naton*, G. A. 2454 (T. D. 14732) overruled. (T. D. 24819—G. A. 5498; December 2, 1903.)

**Worcester, Mass.**

Port of delivery. (T. D. 22294; circular 91, June 18, 1900.)

**Works of art.** (See Art, works of.)**Worm-gut and catgut strings.**

Worm-gut strings for fishing tackle not free under paragraph 517, act of 1897. (T. D. 20612—G. A. 4338; January 23, 1899.)

Worm-gut and catgut strings held to be not gut unmanufactured; following G. A. 4203, 4338, etc.—Review of tariff legislation since 1846 on subject of gut strings. (T. D. 21566—G. A. 4539; August 31, 1899.)

Worm gut, silk, for use in the manufacture of "snells" or "leaders" for fishing lines, also catgut strings intended to be made into surgical sutures, ligaments, etc., free under paragraph 517, act of 1897, as "worm gut or catgut unmanufactured." (T. D. 23640; April 1, 1902.)

Worm gut in the form of strands and catgut strings or cords, designed to be made into articles of fishing tackle or prepared for surgical use by sterilization, etc., being the crudest forms of commercial worm gut and catgut, are exempt from duty as catgut or worm gut unmanufactured, under paragraph 517, act of 1897, and are not dutiable as manufactures of catgut or worm gut at 25 per cent ad valorem under paragraph 448 of said act.—*Davies v. United States* (115 Fed. Rep., 232) followed; *In re Kny-Scheerer Company* (G. A. 4539) overruled. (T. D. 23699—G. A. 5132; May 6, 1902.)

**Worsted braids.** (See Braids.)

**Worsted dress goods.**

Worsted dress goods held by the United States Supreme Court, in *United States v. Klumpp et al.*, to be manufactures of wool, and dutiable under the act of 1890, and not under the act of 1894, by virtue of paragraph 297 of the latter act, which provided that "the reduction of the rates of duty herein provided for manufactures of wool shall take effect January 1, 1895." (T. D. 19057; March 9, 1898.)

**Woven fabrics and articles of flax.** (See Flax.)**Woven fabrics of silk in the gum.**

Woven fabrics wholly of silk wherein 25 per cent only of the gum has been boiled off, leaving remaining 75 per cent of the gum, constituting 18.4 per cent in weight of the fabric as weighed before any boiling off was had, are not boiled off, but "in the gum," as that term is used in paragraph 387, act of 1897, and dutiable at the rates therein prescribed according as they fall within the other provisions of said paragraph.—*Rice, Stix & Co.* (suit 3028 not reported, circuit court for the southern district of New York) followed. (T. D. 23634—G. A. 5112; March 29, 1902.)

**Wrapper tobacco.** (See Tobacco.)**Wreaths, artificial.**

Memorial designs, consisting of wreaths or garlands composed of metal, or of metal and porcelain, painted to imitate the natural growths and designed for use in the ornamentation of vaults and graves, are dutiable as artificial leaves and flowers, under paragraph 425, act of 1897.—G. A. 647 and G. A. 2444 followed. (T. D. 23366—G. A. 5028; November 19, 1901.)

**Wrecked goods.** (See, also, Foreign goods reimported.)

Entry, by appraisement, of wrecked goods of steamer *Paris* under section 2928, Revised Statutes. (T. D. 21434; July 27, 1899.)

**Wrecked vessel.** (See Sea stores; Ship's stores.)

## Y.

**Yams.** (See Malangas.)**Yarn.** (See, also, Cotton yarns; Silk chenille yarn; Silk cords and yarns.)

Cost of warping. (See Warping, cost of.)

Cotton, rule for computing rate of duty per pound. (T. D. 23318—G. A. 5005; October 17, 1901.)

Cotton, dyed, glazed, and finished, "number" and "per pound" defined. (T. D. 23283—G. A. 4994; September 21, 1901.)

Cotton, method of ascertaining net weight of cotton yarns in bales.—Allowance for tare. (T. D. 24081; December 9, 1902.)

Imitation silk yarn. (See Silk yarns, imitation.)

In assessing duty on cotton yarns under paragraph 250, act of 1894, consideration is to be given to the designated trade number and not to the number in order of fineness and actual production. (T. D. 21624—G. A. 4559; September 21, 1899.)

Mantle web composed of cotton, knitted, subject to duty at 45 per cent ad valorem under paragraph 322, act of 1897. Mantle yarn, in skeins, composed of six-fold cotton yarn No. 90, dutiable at one-half of 1 cent for each 100 yards or fractional part thereof, under paragraph 303 of said act. (T. D. 22489; September 13, 1900.)

Single jute yarn. (See Jute fabrics.)

**Yen, Japanese silver.** (See Currency of invoice.)

**Yolk of eggs.**

Egg fruit dutiable as yolk of eggs under paragraph 245, act of 1897, and not as ' egg albumen. (T. D. 21546—G. A. 4536; August 29, 1899.)

**Z.**

**Zanzibar, rupee of.** (See Rupee, Zanzibar.)

**Zarapes, Mexican blankets.** (See Mexico, blankets.)

**Zinc dust.** (See Crude article used in dyeing.)

**Zinc sheets, nickel plated.**

Nickel-plated zinc sheets are not dutiable as nickel in sheets, but are dutiable as articles composed of metal, at the rate of 45 per cent ad valorem, under paragraph 193, act of 1897.—G. A. 78 (T. D. 10387) followed. (T. D. 24281—G. A. 5296; March 9, 1903.)

**O**















